

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
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AFFIDAVIT OF SERVICE

I, Sheryl Betance, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On August 24, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification ("Twentieth Omnibus Claims Objection") (Docket No. 9151) [a copy of which is attached hereto as Exhibit D]

On August 24, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification ("Twentieth Omnibus Claims Objection") [without exhibits] (Docket No. 9151) [a copy of which is attached hereto as Exhibit D]

- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit E attached hereto was incorporated into each Personalized Notice.

On August 24, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit G hereto via postage pre-paid U.S. mail:

- 4) Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification ("Twentieth Omnibus Claims Objection") [without exhibits] (Docket No. 9151) [a copy of which is attached hereto as Exhibit D]
- 5) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit H]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit G attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit G attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit H has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit G attached hereto was incorporated into each Personalized Notice.

On August 24, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit I hereto via postage pre-paid U.S. mail:

- 6) Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification ("Twentieth

Omnibus Claims Objection") [without exhibits] (Docket No. 9151) [a copy of which is attached hereto as Exhibit D]

- 7) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit J]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit I attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit I attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit J has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit I attached hereto was incorporated into each Personalized Notice.

On August 24, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit K hereto via postage pre-paid U.S. mail:

- 8) Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification ("Twentieth Omnibus Claims Objection") [without exhibits] (Docket No. 9151) [a copy of which is attached hereto as Exhibit D]
- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit L]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit K attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 15 of Exhibit K attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit L has been marked so as to demonstrate the manner in which the information listed in columns 3 through 15 of Exhibit K attached hereto was incorporated into each Personalized Notice.

Dated: September 4, 2007

/s/ Sheryl Betance
Sheryl Betance

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 4th day of September, 2007, by
Sheryl Betance, personally known to me or proved to me on the basis of satisfactory
evidence to be the person who appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuige@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kcccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbqc.gov efile@pbqc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbqc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com dbartner@shearman.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com randall.eisenberg@fticonsulting.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	g.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue 1701 Pennsylvania Avenue, NW		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1540 Broadway	24th Fl	Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	2290 First National Building	660 Woodward Avenue	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
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EXHIBIT C

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EXHIBIT D

Hearing Date And Time: September 27, 2007 at 10:00 a.m.
Response Date And Time: September 20, 2007 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
-----	-	x	

DEBTORS' TWENTIETH OMNIBUS OBJECTION PURSUANT TO
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE AND AMENDED
CLAIMS, (B) INSUFFICIENTLY DOCUMENTED CLAIMS, (C) CLAIMS NOT REFLECTED ON
DEBTORS' BOOKS AND RECORDS, (D) UNTIMELY CLAIM, AND (E) CLAIMS SUBJECT TO
MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS
ASSERTING RECLAMATION, CONSENSUALLY MODIFIED AND REDUCED TORT CLAIMS,
AND LIFT STAY PROCEDURES CLAIMS SUBJECT TO MODIFICATION

("TWENTIETH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (the "Twentieth Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. The Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (together with the official committee of unsecured creditors, the "Statutory Committees").

3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.²

6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the

¹ The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

² On March 20 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding. The application was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

9. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business operations. The Debtors stated that they needed to focus on five key areas:⁴ first, modifying the Company's labor agreements to create a competitive arena in which to conduct business;⁵ second,

⁴ In furtherance of the Debtors' transformation plan, on December 18, 2006, the Debtors announced their execution of an equity purchase and commitment agreement with certain investors and a plan framework support agreement with those investors and GM. On July 9, 2007, Delphi confirmed that it had formally terminated the equity purchase and commitment agreement and related plan framework support agreement but that it expected to enter into new framework agreements with plan investors presently. Subsequently, on July 18, 2007, Delphi announced that it had accepted a new proposal for an equity purchase and commitment agreement (the "Delphi-Appaloosa EPCA") submitted by a group comprising a number of the original plan investors (affiliates of Appaloosa Management L.P., Harbinger Capital Partners Master Fund I, Ltd., Merrill Lynch, Pierce, Fenner & Smith Inc., and UBS Securities LLC) as well as Goldman Sachs & Co. and an affiliate of Pardus Capital Management, L.P. (collectively, the "New Plan Investors"). Under the Delphi-Appaloosa EPCA, the New Plan Investors would invest up to \$2.55 billion in preferred and common equity in the reorganized Delphi to support the Company's transformation plan and plan of reorganization. This Court approved the Delphi-Appaloosa EPCA on August 2, 2007.

⁵ Among the progress made to date, on June 22, 2007, Delphi reached an agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (the "UAW") and GM that (a) modifies, extends, or terminates provisions of the existing collective bargaining agreements among Delphi, the UAW, and its various locals, (b) provides that GM will undertake certain financial obligations to Delphi's UAW-represented employees and retirees to facilitate these modifications, and (c) modifies retiree welfare benefits for certain UAW-represented retirees of the Debtors. This agreement, which was approved by this Court on July 19, 2007, should permit the Debtors to continue to implement their transformation plan and to develop, prosecute, confirm, and consummate a plan of reorganization. On August 6, 2007, similar agreements

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concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company;⁶ third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus;⁷ fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint;⁸ and devising a workable solution to their current pension situation.⁹

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were reached with the International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78, the International Brotherhood of Electrical Workers and its Local 663, International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communication Workers of America and its local unions, and Locals 832S, 18S, and 101S of the International Union of Operating Engineers. Such agreements were approved by this Court on August 16, 2007. On August 16, 2007, Delphi also reached a similar agreement with the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and USW Local 87L. A hearing on Delphi's motion to approve this agreement is scheduled for August 29, 2007.

⁶ On July 9, 2007, Delphi confirmed that its discussions with GM on a comprehensive settlement agreement had entered the documentation phase and that it expected that a settlement with GM would be incorporated into the Debtors' plan of reorganization rather than filed with this Court for separate approval.

⁷ In connection with their March 31, 2006 announced transformation plan, the Debtors classified "core" and "non-core" product lines and plants. The Debtors have been working to divest non-core assets so as to maximize the value of their estates for stakeholders. During the 2006 and 2007 calendar years, for example, the Debtors sold substantially all of the assets related to MobileAria, Inc., their chapter 11 affiliate, and obtained court approval for the sale of substantially all of the assets of their brake hose, catalyst, and Saltillo, Mexico brake plant businesses.. In addition, as announced publicly, the Debtors anticipate selling additional non-core assets, including, without limitation, their steering, interior, and closures businesses.

⁸ As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments, Steering and Automotive Holdings Group, which will be transitioned as part of the Company's transformation plan. To ensure that their organizational and cost structure is competitive, the Debtors obtained an Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Authorizing Debtors To Enter Into Finance Outsourcing Agreement on April 23, 2007 (Docket No. 7773) (the "Finance Outsourcing Order"). The Finance Outsourcing Order authorized the Debtors to outsource certain of the Debtors' accounts receivable, accounts payable, fixed assets, travel and expense reporting, general ledger, and contract administration processes and significantly reduce SG&A expenses as part of their transformation plan.

⁹ To that end, on May 31, 2007, the Bankruptcy Court granted the Debtors' motion for authority to perform under the terms of those certain September 30, 2006 plan year funding waivers, which were approved by the IRS, for both the Delphi Hourly-Rate Employees Plan and the Delphi Retirement Program for Salaried Employees (collectively, the "Plans"). On July 13, 2007, the IRS modified the conditional funding waivers granted to

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12. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

E. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

13. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

14. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and

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Delphi related to the Plans, extending the dates by which Delphi is required to file a plan of reorganization and emerge from chapter 11 to December 31, 2007 and February 28, 2008, respectively.

Statements") and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

15. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and the Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

16. Approximately 16,600 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed ten omnibus procedural Claims objections¹⁰ and nine omnibus substantive Claims objections.¹¹ Pursuant to such omnibus

¹⁰ The Debtors filed the First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Duplicate And Amended Claims And (ii) Equity Claims (Docket No. 5151) on September 19, 2006; the Second Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Equity Claims, (ii) Claims Duplicative Of Consolidated Trustee Or Agent Claims, And (iii) Duplicate And Amended Claims (Docket No. 5451) on October 31, 2006; the Fourth Omnibus Objection (Procedural) Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Duplicate And Amended Claims (Docket No. 6099) on December 8, 2006; the Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) (cont'd)

Claims objections, the Court has disallowed and expunged 9,037 Claims. In addition, the hearings with respect to approximately 772 Claims have been adjourned to future claims

(cont'd from previous page)

And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims (Docket No. 6571) on January 12, 2007; the Eighth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Claims Duplicative Of The Consolidated Trustee Claim, (C) Equity Claims, And (D) Protective Claims (Docket No. 6962) on February 15, 2007; the Tenth Omnibus Objection (Procedural) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 To Certain (A) Duplicative and Amended Claims And (B) Equity Claims (Docket No. 7300) on March 16, 2007; the Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims (Docket No. 7824) on April 27, 2007; the Fourteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B) Protective Claims (Docket No. 7998) on May 22, 2007; the Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B) Protective Claims (Docket No. 8271) on June 15, 2007; and the Eighteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Duplicate Or Amended Claims (Docket No. 8616) on July 13, 2007.

- ¹¹ The Debtors filed the (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records, And (C) Claims Subject To Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) on October 31, 2006; the Fifth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation And (b) Claims Not Reflected On Debtors' Books And Records (Docket No. 6100) on December 8, 2006; the Seventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, And (c) Untimely Claims (Docket No. 6585) on January 12, 2007; the Ninth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, (c) Untimely Claims, And (d) Claims Subject To Modification (Docket No. 6968) on February 15, 2007; the Eleventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims (b) Claims Not Reflected On Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject To Modification (Docket No. 7301) on March 16, 2007; the Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, (c) Protective Insurance Claims, (d) Insurance Claims Not Reflected On Debtors' Books And Records, (e) Untimely Claims An Untimely Tax Claims, And (f) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) on April 27, 2007; the Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, and Modified Claims Asserting Reclamation (Docket No. 7999) on May 22, 2007; the Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8270) on June 15, 2007; and the Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) on July 13, 2007.

hearings pursuant to the Claims Objection Procedures Order (as defined below) and another 283 Claims are subject to pending objections.

17. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

18. In this Twentieth Omnibus Claims Objection, the Debtors are objecting to 184 Proofs of Claim.

Relief Requested

19. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 (a) disallowing and expunging those Claims set forth on Exhibit A hereto as "Claims To Be Expunged" because they are duplicative of other Claims or have been amended or superseded by later-filed Claims, (b) disallowing and expunging those Claims set forth on Exhibit B-1 hereto because they contain insufficient documentation in support of the Claims asserted, (c) disallowing and expunging the Claim set forth on Exhibit B-2 hereto because it contains insufficient documentation in support of the Claim asserted and was untimely filed pursuant to the Bar Date Order, (d) disallowing and

expunging those Claims set forth on Exhibit C-1 hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, (e) disallowing and expunging those Claims set forth on Exhibit C-2 hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, (f) disallowing and expunging those Claims set forth on Exhibit C-3 hereto, which were filed by taxing authorities, because they assert liabilities and dollar amounts that are not reflected on the Debtors' books and records, (g) disallowing and expunging those Claims set forth on Exhibit C-4 hereto, which were filed by taxing authorities, because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, (h) disallowing and expunging the Claim set forth on Exhibit D hereto because it was untimely filed pursuant to the Bar Date Order, (i) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit E hereto, (j) revising the asserted amount and/or classification with respect to the Claims set forth on Exhibit F hereto, which were filed by taxing authorities, (k) revising the asserted amount and/or classification with respect to the Claims set forth on Exhibit G hereto, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, and others of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses, (l) consensually revising the asserted amount, and/or consensually changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit H hereto, which assert certain tort liabilities, and (m) revising the asserted amount with respect to the Claims set forth on Exhibit I hereto, which are the subject of a pending settlement pursuant to

the Order Approving Procedures For Modifying Automatic Stay Under 11 U.S.C. § 362 To Allow For (I) Liquidating And Settling And/Or (II) Mediating Of Certain Prepetition Litigation Claims (Docket No. 4366) (the "Lift Stay Order").

Objections To Claims

F. Duplicate Or Amended Claims

20. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain of the Proofs of Claim in fact assert duplicate Claims (each, a "Duplicate Claim") for a single liability. In some instances, Duplicate Claims arose when a Claimant filed Proofs of Claim against multiple Debtor entities for the same liability. In an effort to eliminate the Duplicate Claims, the Debtors reviewed the Proofs of Claim, the supporting documentation provided for those Proofs of Claim, and the Debtors' Schedules and Statements to determine which duplicate claim should be the surviving claim.

21. Additionally, the Debtors determined that many Claims evidenced by Proofs of Claim were subsequently amended or superseded by other Proofs of Claim filed by creditors with respect to the same liabilities (the "Amended Claims"). For instance, many Amended Claims were filed to amend an amount previously claimed in an earlier Proof of Claim (the "Original Claim"). Other Amended Claims were filed to amend the classification of part or all of an earlier Original Claim.

22. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate the Duplicate Claims. In addition, the Debtors wish to eliminate from the Debtors' claims register Original Claims for which Amended Claims were subsequently filed (collectively, the "Duplicate Or Amended Claims").

23. Set forth on Exhibit A hereto is a list of Claims that the Debtors have identified as Duplicate Or Amended Claims. For each Duplicate Or Amended Claim, Exhibit A classifies a Proof of Claim as either a "Claim To Be Expunged" (the "Expunged Claim") or as a "Surviving Claim" (the "Surviving Claim"). Generally, the Surviving Claims reflect the classifications of the liabilities as reflected on the Debtors' Schedules and Statements.¹² The Debtors request that the Claims marked as Expunged Claims on Exhibit A be disallowed and expunged. With respect to the Claims on Exhibit A marked as Surviving Claims, the Debtors do not seek any relief at this time. The inclusion of the Surviving Claims on Exhibit A, however, does not reflect any view by the Debtors as to the ultimate validity of any such Claims. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Surviving Claims at a later date on any basis whatsoever, except as expressly provided in paragraph 64 below.

24. Accordingly, the Debtors (a) object to the Duplicate Or Amended Claims and (b) seek entry of an order disallowing and expunging the Duplicate Or Amended Claims in their entirety.

¹² As stated in the Global Notes And Statement Of Limitations, Methodology And Disclaimer Regarding Debtors' Schedules And Statements (the "Global Notes"), filed as part of the Debtors' Schedules and Statements:

Certain of the Debtors maintain consolidated books and records. Specifically, the books and records for Exhaust Systems Corporation, Environmental Catalysts LLC, ASEC Manufacturing General Partnership ["ASEC Manufacturing"], and ASEC Sales General Partnership [(collectively, the "Catalyst Entities")] are maintained in this manner. The financial information for these entities has been consolidated for purposes of the Schedules and Statements and such consolidated financial information has been included in the Schedules and Statements of each of [the Catalyst Entities].

Global Notes ¶ 19. To the extent that claimants filed Proofs of Claim against ASEC Manufacturing and one or more of the other Catalyst Entities, the Debtors have, for purposes of administrative convenience, retained the Claim filed against ASEC Manufacturing as the Surviving Claim. Undoubtedly, despite the consolidation of the books and records of the Catalyst Entities, claimants should not retain more than one Claim for a single liability. Nonetheless, the Debtors expressly reserve all of their rights to re-classify these obligations as obligations of another Debtor entity at a later date.

G. Insufficiently Documented Claims

25. During their Claims review, the Debtors discovered that certain Proofs of Claim do not include sufficient documentation to support the claim asserted (the "Insufficiently Documented Claims"). This deficiency in documentation has made it impossible for the Debtors meaningfully to review the asserted Claims. Although the Debtors contacted each Claimant which filed an Insufficiently Documented Claim (other than those Claimants which filed a blank proof of claim form, which made it impossible to identify a means of contacting such Claimants), the Debtors received no additional documentation from such Claimants.¹³

26. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524,

¹³ Claimants which responded to the Debtors' communications and provided additional information are not included as part of this objection.

527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case). As a result of the failure of the Claimants identified on Exhibits B-1 and B-2 to provide sufficient documentation to permit an understanding of the basis for their Claims, those Claims do not make out a prima facie case against the Debtors.

27. The Insufficiently Documented Claims either (a) fail to assert a Claim, (b) fail to assert a monetary amount for the Claim, (c) state that there is no outstanding Claim against the Debtors, and/or (d) contain no documentation in support of the Claim or provide no evidence of the Debtors' liability for the Claim. In addition, the Insufficiently Documented Claim listed on Exhibit B-2 was received by the Debtors after the Bar Date (the "Untimely Insufficiently Documented Claim"). With respect to the Untimely Insufficiently Documented Claim, the Debtors also object to that Claim on the basis that it was not timely filed pursuant to the Bar Date Order.¹⁴

28. Attached hereto as Exhibit B-1 is a list of the Insufficiently Documented Claims which the Debtors have identified as Claims that do not contain sufficient documentation to permit an understanding of the basis for the Claim.¹⁵ Identified on Exhibit B-2 is the

¹⁴ The Bar Date Order provides, in relevant part:

Any Person or Entity which is required to file a Proof of Claim in these chapter 11 cases but that fails to do so in a timely manner on or before the applicable Bar Date shall be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, non-contingent, and unliquidated or (ii) is of a different nature or in a different classification than as set forth in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim, and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order ¶ 11.

¹⁵ Certain of the Claims on Exhibits A, B-1, B-2, C-1, C-2, C-3, C-4, D, E, F, G, H, and I may be listed in the amount of \$0.00. This reflects the fact that the Claim amounts asserted by the Claimants in those instances is unliquidated.

Untimely Insufficiently Documented Claim, which the Debtors have concluded does not contain sufficient documentation to permit an understanding of the basis for the Claim and, in addition, was not timely filed pursuant to the Bar Date Order.¹⁶ Accordingly, the Debtors (a) object to the Insufficiently Documented Claims and the Untimely Insufficiently Documented Claim and (b) seek entry of an order disallowing and expunging the Insufficiently Documented Claims and Untimely Insufficiently Documented Claim in their entirety. In the event that this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to the Insufficiently Documented Claims and the Untimely Insufficiently Documented Claim at a later date on any basis whatsoever.

H. Claims Not Reflected On The Debtors' Books And Records

29. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books And Records Claims"). In addition, the Debtors have determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and, in addition, were not timely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims"). The Debtors have also determined that certain Proofs of Claim filed by taxing authorities (the "Tax Claims") also assert liabilities and dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books And Records Tax Claims"). The Debtors have also determined that certain Proofs of Claim filed by taxing authorities assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and, in addition, were not timely filed pursuant to the Bar Date

¹⁶ The Untimely Insufficiently Documented Claim listed on Exhibit B-2 was not included as part of the Motion For Order Under Fed. R. Bankr. P. 3003(c)(3) And 9006(b)(1) Deeming Certain Proofs Of Claim Timely Filed, dated September 29, 2006 (Docket No. 5238) ("Claims Timeliness Motion").

Order (the "Untimely Books And Records Tax Claims"). The Debtors believe that the parties asserting the Books And Records Claims, the Untimely Books And Records Claims, the Books And Records Tax Claims, and the Untimely Books And Records Tax Claims are not creditors of the Debtors.

30. The bases for determining that the Debtors are not liable for an asserted Claim include, but are not limited to, the following: (a) the Debtors' books and records do not reflect the existence of the asserted Claim or of the Claimant asserting such Claim, (b) the Debtors' books and records reflect that the Claim has been paid pursuant to a prior order of this Court, (c) the Debtors' books and records reflect that the asserted Claim was properly paid prior to the commencement of the Debtors' cases, and (d) the Claim constitutes a postpetition liability that has been paid by the Debtors in the ordinary course of the Debtors' businesses.

31. A claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). Once such an allegation is refuted, "'the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence.'" Id.

32. Attached hereto as Exhibit C-1 is a list of the Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. Identified on Exhibit C-2 hereto is a list of the Untimely Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. Identified on Exhibit C-3 is a list of the Books And Records Tax Claims that the Debtors have identified as Claims for which the Debtors are not liable. Attached hereto as Exhibit C-4 is a list of the Untimely Books And Records Tax

Claims that the Debtors have also identified as Claims for which the Debtors are not liable.¹⁷

The Debtors object to the Untimely Books And Records Tax Claims not only because the Debtors have no liability in respect thereof, but also because the Claims were not timely filed pursuant to the Bar Date Order.¹⁸ If this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to any or all of the Books And Records Claims, the Untimely Books And Records Claims, the Books And Records Tax Claims, and the Untimely Books And Records Tax Claims at a later date on any basis whatsoever.

33. Accordingly, the Debtors (a) object to the Books And Records Claims, the Untimely Books And Records Claims, the Books And Records Tax Claims, and the Untimely Books And Records Tax Claims and (b) seek entry of an order disallowing and expunging the Books And Records Claims, the Untimely Books And Records Claims, the Books And Records Tax Claims, and the Untimely Books And Records Tax Claims in their entirety.

I. Untimely Claim

34. During the Debtors' review of the Proofs of Claim, the Debtors determined that a certain Proof of Claim was received by the Debtors after the Bar Date (the "Untimely Claim"). The Debtors object to such Untimely Claim on the basis that it was not timely filed pursuant to the Bar Date Order. The Untimely Claim is identified on Exhibit D hereto.

¹⁷ The Untimely Books And Records Tax Claims listed on Exhibit C-4 hereto were not included as part of the Claims Timeliness Motion.

¹⁸ See Bar Date Order cited supra note 14.

Accordingly, the Debtors (a) object to the Untimely Claim¹⁹ and (b) seek entry of an order disallowing and expunging the Untimely Claim.

J. Claims Subject To Modification

35. During the Debtors' review of the Proofs of Claim, the Debtors have determined that certain Claims (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (collectively, the "Claims Subject To Modification").

36. Although in this Twentieth Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claims Subject To Modification, based on an initial review, the Debtors have determined that their liability with respect to each such Claim does not exceed the dollar amount set forth on Exhibit E hereto. Moreover, in some cases, the Debtors have determined that such Claims should be reclassified in the manner set forth on Exhibit E hereto. Finally, in some cases, the Debtors have determined that such Claims should be asserted against a different Debtor entity, as indicated on Exhibit E hereto by a change in the applicable case number. The bases for placing a Claim in the Claims Subject To Modification category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, (c) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases, (d) was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claim. Thus, the Debtors seek to (i) convert the amount of each Claim Subject To

¹⁹ The Untimely Claim listed on Exhibit E hereto was not included as part of the Claims Timeliness Motion.

Modification to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records and/or the liquidated amount requested by the Claimant (thus eliminating the unliquidated component), as appropriate, (ii) change the identity of the Debtor against which the Claim is asserted, and/or (iii) appropriately reclassify the Claim.

37. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the claims asserted in each Claim Subject To Modification are actually owed by any of the Debtors.

38. Set forth on Exhibit E hereto is a list of Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a different Debtor than the one identified by the Claimant. For each Claim Subject To Modification, Exhibit E reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed,"²⁰ and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted, in a column titled "Claim As Modified."

39. The Debtors object to the amount, classification, and/or identity of the Debtor for each Claim Subject To Modification listed on Exhibit E and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit E. Thus, no Claimant listed on Exhibit E would be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as

²⁰ The Asserted Claim Amount on Exhibits E, F, G, H, I, and J reflects only asserted liquidated claims.

the "Modified Total" for such Claim on Exhibit E, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit E, subject to the Debtors' right to further object to each such Claim Subject To Modification. For clarity, Exhibit E refers to the Debtor entities by case number and Exhibit J displays the formal name of nine Debtor entities and their associated bankruptcy case numbers referenced in Exhibit E.

40. The inclusion of the Claims Subject To Modification on Exhibit E, however, does not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Claims Subject To Modification at a later date on any basis whatsoever.

41. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or identity of the Debtor for each Claim Subject To Modification and (b) seek an order modifying the Claims Subject To Modification to reflect the Modified Total, classification for the Claim, and/or the Debtor against which such Claim should be asserted, as set forth on Exhibit E.

K. Tax Claims Subject To Modification

42. In addition, the Debtors have also determined that certain Proofs of Claim filed by taxing authorities (a) are overstated and/or (b) incorrectly assert secured or priority status (collectively, the "Tax Claims Subject To Modification").

43. Set forth on Exhibit F hereto is a list of Tax Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount. For each Tax Claim Subject To Modification, Exhibit F reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim

As Docketed" and the proposed modified dollar amount and classification which the Tax Claim should be asserted in a column titled "Claim As Modified."

44. The Debtors object to the amount and/or classification for each Tax Claim Subject To Modification listed on Exhibit F and request that each such Claim be revised to reflect the amount and classification listed in the "Tax Claim As Modified" column of Exhibit F. Thus, no Claimant listed on Exhibit F would be entitled to (a) recover for any Tax Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F, and/or (b) asserts a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit F, subject to the Debtors' right to further object to each such Tax Claim Subject To Modification.

45. Accordingly, the Debtors (a) object to the asserted amount and/or the classification for each Tax Claim Subject To Modification and (b) seek an order modifying the Tax Claims Subject To Modification to reflect the Modified Total and/or classification, as set forth on Exhibit F.

L. Modified Claims Asserting Reclamation

46. In addition, the Debtors have also determined that certain Claims (the "Modified Claims Asserting Reclamation") (a)(i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each,

a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.

47. Set forth on Exhibit G hereto is a list of Modified Claims Asserting Reclamation that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For each Modified Claim Asserting Reclamation, Exhibit G reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification for Modified Claim Asserting Reclamation, and the Debtor against which such Claim should be asserted, in a column titled "Claim As Modified."

48. The Debtors object to the amount, classification, and/or identity of the Debtor for each Modified Claim Asserting Reclamation listed on Exhibit G and request that each such Claim be revised to reflect the amount, classification, and identity of the Debtor listed in the "Claim As Modified" column of Exhibit G. Thus, no Claimant listed on Exhibit G would be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit G, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit G, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. For clarity,

Exhibit G refers to the Debtor entities by case number and Exhibit J displays the formal name of nine Debtor entities and their associated bankruptcy case numbers referenced in Exhibit G.

49. Accordingly, the Debtors (a) object to the amount, classification, and/or identity of the Debtor for the Modified Claims Asserting Reclamation and (b) seek an order modifying the Modified Claims Asserting Reclamation to reflect the Modified Total, classification, and/or identity of the Debtor against which such Claim should be asserted, as set forth on Exhibit G.

M. Consensually Modified And Reduced Tort Claims

50. In addition, the Debtors have reached agreements with certain Claimants that their Proofs of Claim asserting certain tort liabilities (the "Tort Claims") should be reduced and/or fully liquidated and, in one case, the identity of the Debtor against which the Tort Claim is asserted should be changed (collectively, the "Consensually Modified And Reduced Tort Claims").

51. The Debtors do not seek to disallow and expunge the Consensually Modified And Reduced Tort Claims. The Debtors have determined that their liability with respect to each such Claim does not exceed the dollar amount set forth in the column titled "Claim As Modified" on Exhibit H hereto. Moreover, the Debtors have determined that all such Claims should be asserted against Delphi Automotive Systems LLC ("DAS LLC"), as indicated on Exhibit H hereto. Thus, the Debtors seek to (i) convert the amount of each Consensually Modified And Reduced Tort Claim to a fully liquidated, U.S. dollar-denominated amount and, as appropriate, and (ii) change the identity of the Debtor for which the Claim is asserted to DAS LLC.

52. Set forth on Exhibit H hereto is a list of Consensually Modified And Reduced Tort Claims that the Debtors believe should be modified solely to assert a properly

classified, fully liquidated claim amount against DAS LLC. For each Consensually Modified And Reduced Tort Claim, Exhibit H reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and the Debtor against which the Claim should be asserted, in a column titled "Claim As Modified."

53. The Debtors object to the amount and/or identity of the Debtor for each Consensually Modified And Reduced Tort Claim listed on Exhibit H and request that each such Claim be revised to reflect the amount and Debtor listed in the "Claim As Modified" column of Exhibit H. Thus, no Claimant listed on Exhibit H would be entitled to (a) recover for any Consensually Modified And Reduced Tort Claim in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit H, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than DAS LLC. For clarity, Exhibit H refers to the Debtor entities by case number and Exhibit J displays the formal name of nine Debtor entities and their associated bankruptcy case numbers referenced in Exhibit H.

54. Accordingly, the Debtors (a) object to the amount and/or identity of the Debtor for the Consensually Modified And Reduced Tort Claims and (b) seek an order modifying the Consensually Modified And Reduced Tort Claims to reflect the Modified Total and that DAS LLC is the correct Debtor entity against which such Claims should be asserted, as set forth on Exhibit I.

N. Lift Stay Procedures Claims Subject To Modification

55. Finally, the Debtors have reached agreements with certain personal injury Claimants that their Proofs of Claim should be reduced and/or fully liquidated pursuant to the

Lift Stay Procedures Order (collectively, the "Lift Stay Procedures Claims Subject To Modification").

56. The Debtors do not seek to disallow and expunge the Lift Stay Procedures Claims Subject To Modification. The Debtors have determined that their liability with respect to each such Claim does not exceed the dollar amount set forth in the column titled "Claim As Modified" on Exhibit I hereto. Thus, the Debtors seek to convert the amount of each Lift Stay Procedures Claims Subject To Modification to a fully liquidated, U.S. dollar-denominated amount.

57. Set forth on Exhibit I hereto is a list of Lift Stay Procedures Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount. For each Lift Stay Procedures Claims Subject To Modification, Exhibit I reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount which the Claim should be asserted, in a column titled "Claim As Modified."

58. The Debtors object to the amount for each Lift Stay Procedures Claims Subject To Modification listed on Exhibit I and request that each such Claim be revised to reflect the amount listed in the "Claim As Modified" column of Exhibit I. Thus, no Claimant listed on Exhibit I would be entitled to (a) recover for any Lift Stay Procedures Claims Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit I, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit I.

59. Accordingly, the Debtors (a) object to the amount of the Lift Stay Procedures Claims Subject To Modification and (b) seek an order modifying the Lift Stay Procedures Claims Subject To Modification to reflect the Modified Total, as set forth on Exhibit I.

Separate Contested Matters

60. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twentieth Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Twentieth Omnibus Claims Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twentieth Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

61. The Debtors expressly reserve the right to amend, modify, or supplement this Twentieth Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Twentieth Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

62. Responses to the Twentieth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

O. Filing And Service Of Responses

63. To contest an objection, responses (each, a "Response"), if any, to the Twentieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on September 20, 2007.**

P. Contents Of Responses

64. Every Response to this Twentieth Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;

(b) the name of the Claimant and a brief description of the basis for the amount of the Claim;

(c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;

(d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

Q. Timely Response Required

65. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Twentieth Omnibus Claims Objection.

66. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twentieth Omnibus Claims Objection and who is served with the Twentieth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures

Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Twentieth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

67. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

68. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Twentieth Omnibus Claims Objection Order

69. Service of any order with regard to this Twentieth Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

70. Questions about this Twentieth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

71. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered October 26, 2006 (Docket No. 5418), and the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089). In

light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

72. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twentieth Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B-1, B-2, C-1, C-2, C-3, C-4, and D, is attached hereto as Exhibit K. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits E, F, G, H, and I is attached hereto as Exhibit L. Claimants will receive a copy of this Twentieth Omnibus Claims Objection without Exhibits A through J hereto. Claimants will nonetheless be able to review Exhibits A through J hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

73. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
August 24, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 15299	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)		Claim Number: 14645	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 07/31/2006			Date Filed: 07/31/2006		
Creditor's Name and Address:	Secured: \$389,277.00		Creditor's Name and Address:	Secured: \$3,184,562.00	
AI SHREVEPORT LLC	Priority		ANDROID INDUSTRIES LLC	Priority:	
40950 WOODWARD AVE STE 100	Administrative:		40950 WOODWARD AVE STE 100	Administrative:	
BLOOMFIELD HILLS, MI 48304	Unsecured: _____		BLOOMFIELD HILLS, MI 48304	Unsecured: _____	
	Total: \$389,277.00			Total: \$3,184,562.00	
Claim Number: 16618	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16493	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 07/02/2007			Date Filed: 01/22/2007		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
ALLEN COUNTY IN	Priority \$122.24		ALLEN COUNTY IN TREASURER	Priority: \$18,144.44	
ONE E MAIN ST RM 100	Administrative:		TREASURER OF ALLEN COUNTY	Administrative:	
FORT WAYNE, IN 46802	Unsecured: _____		ONE E MAIN ST RM 100	Unsecured: _____	
	Total: \$122.24		FORT WAYNE, IN 46802	Total: \$18,144.44	
Claim Number: 16619	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16493	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 07/02/2007			Date Filed: 01/22/2007		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
ALLEN COUNTY IN	Priority \$17,847.03		ALLEN COUNTY IN TREASURER	Priority: \$18,144.44	
PO BOX 2540	Administrative:		TREASURER OF ALLEN COUNTY	Administrative:	
FORT WAYNE, IN 46801	Unsecured: _____		ONE E MAIN ST RM 100	Unsecured: _____	
	Total: \$17,847.03		FORT WAYNE, IN 46802	Total: \$18,144.44	
Claim Number: 127	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 15664	Debtor: DELPHI CORPORATION (05-44481)	
Date Filed: 10/24/2005			Date Filed: 07/31/2006		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
DUN & BRADSTREET	Priority		DUN & BRADSTREET	Priority:	
ATTN WENDY FINNEGAN	Administrative:		PO BOX 5126	Administrative:	
PO BOX 5126	Unsecured: \$91,461.50		TIMONIUM, MD 21094	Unsecured: \$103,442.63	
TIMONIUM, MD 21094	Total: \$91,461.50			Total: \$103,442.63	
Claim Number: 16625	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 4733	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 07/13/2007			Date Filed: 05/04/2006		
Creditor's Name and Address:	Secured: \$331.57		Creditor's Name and Address:	Secured: \$432.23	
MARION COUNTY TAX COLLECTOR OFFICE	Priority		MARION COUNTY TAX COLLECTOR	Priority:	
PO BOX 970	Administrative:		PO BOX 970	Administrative:	
OCALA, FL 34478-0970	Unsecured: _____		OCALA, FL 34478-0970	Unsecured: _____	
	Total: \$331.57			Total: \$432.23	

*UNL stands for unliquidated

EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 9684	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)		Claim Number: 16609	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 07/17/2006			Date Filed: 06/04/2007		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
PRECISION RESOURCE KENTUCKY DIVISION	Priority		PRECISION RESOURCE INC KY DIV	Priority:	
PO BOX 30375	Administrative:		25 FOREST PARKWAY	Administrative:	
HARTFORD, CT 06150	Unsecured: \$143,262.13		SHELTON, CT 06484	Unsecured: \$193,633.16	
	Total: \$143,262.13			Total: \$193,633.16	
Claim Number: 9363	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)		Claim Number: 16620	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 07/05/2006			Date Filed: 07/02/2007		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
STATE OF WISCONSIN DEPARTMENT OF REVENUE	Priority \$493,781.97		STATE OF WISCONSIN DEPARTMENT OF REVENUE	Priority:	
PO BOX 8901	Administrative:		PO BOX 8901	Administrative:	
MADISON, WI 53708-8901	Unsecured: \$733,539.81		MADISON, WI 53708-8901	Unsecured: \$4,528.25	
	Total: \$1,227,321.78			Total: \$4,528.25	

Total Claims to be Expunged: 7
Total Asserted Amount to be Expunged: \$1,869,623.25

EXHIBIT B-1 - INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
INDUSTRIAL DISTRIBUTION GROUP 3100 FARMTRAIL RD YORK, PA 17402	1501	Secured: Priority: \$11,418.78 Administrative: Unsecured: _____ Total: \$11,418.78	01/10/2006	DELPHI CORPORATION (05-44481)
OLDE TOWN EXPRESS C O MICKY ONKS PO BOX 833 JONESBOROUGH, TN 37659	3703	Secured: Priority: Administrative: Unsecured: \$1,026.75 Total: \$1,026.75	05/01/2006	DELPHI CORPORATION (05-44481)
SIEMENS AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	2571	Secured: Priority: Administrative: Unsecured: \$30,556.80 Total: \$30,556.80	04/06/2006	DELPHI CORPORATION (05-44481)
STAR SU STAR CUTTER COMPANY AKA STAR CUT SALES GOLD STAR COATING AND STAR SU LLC 23461 INDUSTRIAL PARK DR FARMINGTON HILLS, MI 48335	208	Secured: Priority: Administrative: Unsecured: \$750.00 Total: \$750.00	10/31/2005	DELPHI CORPORATION (05-44481)
STAR SU STAR CUTTER COMPANY AKA STAR CUT SALES GOLD STAR COATING AND STAR SU LLC 23461 INDUSTRIAL PARK DR FARMINGTON HILLS, MI 48335	214	Secured: Priority: Administrative: Unsecured: \$2,780.65 Total: \$2,780.65	10/31/2005	DELPHI CORPORATION (05-44481)
Total:		5		\$46,532.98

EXHIBIT B-2 - UNTIMELY INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
WILLIE C PEAVEY 336 LEXINGTON AVE DAYTON, OH 45407-2044	16623	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/10/2007	DELPHI CORPORATION (05-44481)
Total:		1		UNL

EXHIBIT C-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ACCESS ELECTRONICS INC 4190 GROVE AVE GURNEE, IL 60031	10399	Secured: Priority: Administrative: Unsecured: \$67,970.98 Total: \$67,970.98	07/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ACE DORAN HAULING AND RIGGING CO PO BOX 632496 CINCINNATI, OH 45263-2496	2946	Secured: Priority: Administrative: Unsecured: \$592.89 Total: \$592.89	04/27/2006	DELPHI CORPORATION (05-44481)
ANDROID INDUSTRIES LLC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	14645	Secured: \$3,184,562.00 Priority: Administrative: Unsecured: Total: \$3,184,562.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBELLO INVESTORS LLC WEXFORD CAPITAL LLC 411 PUTNAM AVE GREENWICH, CT 06830	11887	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/28/2006	DELPHI CORPORATION (05-44481)
DELPHI CORP DERIVATIVELY BY SHAWN DANGERFIELD AMBER L ECK LERACH COUGHLIN STOIA GELLER RUDMAN & ROBBINS 655 W BROADWAY STE 1900 SAN DIEGO, CA 92101	14763	Secured: Priority: \$100,000,000.00 Administrative: Unsecured: Total: \$100,000,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
ESSEX GROUP INC 1601 WALL ST FORT WAYNE, IN 46801-1601	11530	Secured: \$795,196.61 Priority: UNL Administrative: Unsecured: UNL Total: \$795,196.61	07/27/2006	DELPHI CORPORATION (05-44481)
FCI AUSTRIA GMBH PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	14042	Secured: Priority: Administrative: Unsecured: \$711.42 Total: \$711.42	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

*UNL stands for unliquidated

EXHIBIT C-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
FEDERAL MOGUL CORPORATION 26555 NORTHWESTERN HWY SOUTHFIELD, MI 48034	1111	Secured: \$1,952,349.57 Priority: Administrative: Unsecured: Total: \$1,952,349.57	12/12/2005	DELPHI CORPORATION (05-44481)
FRANKENMUTH MUTAL INSURANCE GROUP PO BOX 1988 MONTGOMERY, AL 36102	1089	Secured: Priority: Administrative: Unsecured: \$167,224.87 Total: \$167,224.87	12/09/2005	DELPHI CORPORATION (05-44481)
GENERAL ELECTRIC CAPITAL CORP ATTN URI SKY C O GE CAPITAL SOLUTIONS VENDOR FINANCE 1010 THOMAS EDISON BLVD SW CEDAR RAPIDS, IA 52404	15452	Secured: Priority: Administrative: Unsecured: \$651,626.18 Total: \$651,626.18	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GREAT LAKES MECHANICAL INC GREAT LAKES SERVICE GROUP 3821 MAPLE ST DEARBORN, MI 48126	7350	Secured: Priority: Administrative: Unsecured: \$4,588.00 Total: \$4,588.00	06/02/2006	DELPHI CORPORATION (05-44481)
GUIDE CORPORATION 600 CORPORATION DRIVE PENDLETON, IN 46064	14070	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI CORPORATION (05-44481)
IOTA INVESTORS LLC WEXFORD CAPITAL LLC 411 PUTNAM AVE GREENWICH, CT 06830	11890	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/28/2006	DELPHI CORPORATION (05-44481)
MARILYN R RICH 4193 NW 60TH CIRCLE BOCA RATON, FL 33486	11131	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/26/2006	DELPHI CORPORATION (05-44481)
MORRIS CANTOR LUKASIK DOLCE & PANEPINTO PC ATTORNEYS FOR PLAINTIFF 1000 LIBERTY BLDG BUFFALO, NY 14202	10489	Secured: Priority: Administrative: Unsecured: \$66,666.66 Total: \$66,666.66	07/24/2006	DELPHI CORPORATION (05-44481)

*UNL stands for unliquidated

EXHIBIT C-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
NEAL C FOLCK JAMES R GREENE III & ASSOCIATES LIBERTY TOWER STE 900 120 WEST SECOND ST DAYTON, OH 45402	14805	Secured: Priority: \$10,000.00 Administrative: Unsecured: Total: \$10,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
NEW YORK STATE DEPARTMENT OF HEALTH NYS OFFICE OF THE ATTORNEY GENERAL 120 BROADWAY NEW YORK, NY 10271	1879	Secured: Priority: Administrative: Unsecured: \$619.08 Total: \$619.08	02/06/2006	DELPHI CORPORATION (05-44481)
NIAGARA MOHAWK PO BOX 5026 BUFFALO, NY 14205	567	Secured: Priority: Administrative: Unsecured: \$77,223.30 Total: \$77,223.30	11/14/2005	DELPHI CORPORATION (05-44481)
PIEDMONT NATURAL GAS COMPANY 4339 S TRYON ST CHARLOTTE, NC 28217-1733	2108	Secured: Priority: Administrative: Unsecured: \$81.59 Total: \$81.59	02/23/2006	DELPHI CORPORATION (05-44481)
PLAINTIFF CLASS IN BERNSTEIN V DELPHI TRUST I ET AL IN RE DELPHI SECURITIES DERIVATIVE & ERISA LITIG C O KANTROWITZ GOLDHAMER & GRAIFMAN PC 747 CHESTNUT RIDGE RD CHESTNUT RIDGE, NY 10977	14298	Secured: Priority: Administrative: Unsecured: \$250,000,000.00 Total: \$250,000,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
RLI INSURANCE COMPANY 10 ESQUIRE RD STE 14 NEW CITY, NY 10956	6668	Secured: Priority: \$2,000,000.00 Administrative: Unsecured: Total: \$2,000,000.00	05/23/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
ROSS MARION AND WILLIAM FRANK D ALLEN ESQ ONE CENTENNIAL SQUARE PO BOX 3000 HADDONFIELD, NJ 08033-0968	7594	Secured: Priority: Administrative: Unsecured: \$250,000.00 Total: \$250,000.00	06/07/2006	DELPHI CORPORATION (05-44481)

*UNL stands for unliquidated

EXHIBIT C-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
UNIVERSAL TOOL AND ENGINEERING COMPANY INC BARNES & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204	2174	Secured: Priority: Administrative: Unsecured: <u>\$234,500.00</u> Total: <u>\$234,500.00</u>	03/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VERIZON NORTH INC 404 BROCK DR BLOOMINGTON, IL 61701	2340	Secured: Priority: Administrative: Unsecured: <u>\$5,083.55</u> Total: <u>\$5,083.55</u>	03/20/2006	DELPHI CORPORATION (05-44481)
WEXFORD CAPITAL LLC 411 PUTNAM AVE GREENWICH, CT 06830	11889	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	07/28/2006	DELPHI CORPORATION (05-44481)
WEXFORD CATALYST INVESTORS LLC WEXFORD CAPITAL LLC 411 PUTNAM AVE GREENWICH, CT 06830	11891	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	07/28/2006	DELPHI CORPORATION (05-44481)
WEXFORD SPECTRUM TRADING LTD WEXFORD CAPITAL LLC 411 PUTNAM AVE GREENWICH, CT 06830	11888	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	07/28/2006	DELPHI CORPORATION (05-44481)
Total:		27		\$359,468,996.70

*UNL stands for unliquidated

EXHIBIT C-2 - UNTIMELY BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
JOSE C ALFARO AND MARTHA ALFARO 1301 OAK ST HAYS, KS 67601	16471	Secured: Priority: Administrative: Unsecured: <u>\$500,000.00</u> Total: <u>\$500,000.00</u>	01/04/2007	DELPHI CORPORATION (05-44481)
TOWER AUTOMOTIVE INC 200 E RANDOLPH DR CHICAGO, IL 60601	16573	Secured: UNL Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	03/14/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		2		\$500,000.00

*UNL stands for unliquidated

EXHIBIT C-3 - BOOKS AND RECORDS TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	9272	Secured: Priority: \$5,731,238.42 Administrative: Unsecured: _____ Total: \$5,731,238.42	07/11/2006	DELPHI CORPORATION (05-44481)
WISCONSIN DEPARTMENT OF REVENUE 2135 RIMROCK RD MADISON, WI 53713	8233	Secured: Priority: \$8,556,645.87 Administrative: Unsecured: _____ Total: \$8,556,645.87	06/19/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 2 \$14,287,884.29

EXHIBIT C-4 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
STATE OF NEW JERSEY COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695	16546	Secured: Priority: Administrative: \$1,158,884.07 Unsecured: Total: \$1,158,884.07	02/20/2007	DELPHI CORPORATION (05-44481)
STATE OF WISCONSIN DEPARTMENT OF REVENUE PO BOX 8901 MADISON, WI 53708-8901	16620	Secured: Priority: Administrative: Unsecured: \$4,528.25 Total: \$4,528.25	07/02/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 2 \$1,163,412.32

EXHIBIT D - UNTIMELY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LEED STEEL COMPANY 228 SAWYER AVE TONAWANDA, NY 14150	16566	Secured: Priority: Administrative: Unsecured: <u>\$1,453.62</u> Total: <u>\$1,453.62</u>	03/06/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		1		\$1,453.62

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10118 Date Filed: 07/21/2006 Docketed Total: \$ 194,813.34 Filing Creditor Name and Address: AAVID THERMALLOY LLC 1 EAGLE SQ STE 509 CONCORD, NH 03301	Claim Holder Name and Address AAVID THERMALLOY LLC 1 EAGLE SQ STE 509 CONCORD, NH 03301 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$194,813.34</div></div> <div>\$194,813.34</div>	<div>Modified Total: \$193,811.34</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$193,811.34</div></div> <div>\$193,811.34</div>
Claim: 16469 Date Filed: 12/28/2006 Docketed Total: \$ 48,533.56 Filing Creditor Name and Address: ACE RENT A CAR INC 5773 W WASHINGTON ST INDIANAPOLIS, IN 46241	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$48,533.56</div></div> <div>\$48,533.56</div>	<div>Modified Total: \$39,769.63</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$39,769.63</div></div> <div>\$39,769.63</div>
Claim: 7702 Date Filed: 06/09/2006 Docketed Total: \$ 41,500.23 Filing Creditor Name and Address: ADT SECURITY SERVICES 14200 E EXPOSITION AVE AURORA, CO 80012	Claim Holder Name and Address ADT SECURITY SERVICES 14200 E EXPOSITION AVE AURORA, CO 80012 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$41,500.23</div></div> <div>\$41,500.23</div>	<div>Modified Total: \$20,269.57</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$20,269.57</div></div> <div>\$20,269.57</div>

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14277 Date Filed: 07/31/2006 Docketed Total: \$ 88,154.71 Filing Creditor Name and Address: AIRGAS SOUTHWEST INC AIRGAS INC 259 N RADNOR CHESTER ROAD SUITE 100 RADNOR, PA 19087	Claim Holder Name and Address AIRGAS SOUTHWEST INC AIRGAS INC 259 N RADNOR CHESTER ROAD SUITE 100 RADNOR, PA 19087 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$88,154.71 \$88,154.71	

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7837 Date Filed: 06/12/2006 Docketed Total: \$ 152,445.85 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF DERINGER MPG CO INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44567<div>\$152,445.85</div></div> <div>\$152,445.85</div>	<div><div></div><div>Modified Total:</div><div>\$143,532.08</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44567<div>\$143,532.08</div></div> <div>\$143,532.08</div>
Claim: 10058 Date Filed: 07/20/2006 Docketed Total: \$ 13,388.20 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF MOONEY GENERAL PAPER CO ATTN DAVID S LEINARD 535 MADISON AVE 15TH FLOOR NEW YORK, NY 10022	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$13,388.20</div></div> <div>\$13,388.20</div>	<div><div></div><div>Modified Total:</div><div>\$10,022.40</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$10,022.40</div></div> <div>\$10,022.40</div>
Claim: 8967 Date Filed: 07/05/2006 Docketed Total: \$ 441.26 Filing Creditor Name and Address: B AND T EXPRESS 9039 W KELLY RD LAKE CITY, MI 49651	Claim Holder Name and Address B AND T EXPRESS 9039 W KELLY RD LAKE CITY, MI 49651 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$441.26</div></div> <div>\$441.26</div>	<div><div></div><div>Modified Total:</div><div>\$302.90</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$302.90</div></div> <div>\$302.90</div>
Claim: 11459 Date Filed: 07/27/2006 Docketed Total: \$ 156,246.02 Filing Creditor Name and Address: BAILEY MFG CO LLC 10987 BENNETT STATE RD FORESTVILLE, NY 14062	Claim Holder Name and Address BAILEY MFG CO LLC 10987 BENNETT STATE RD FORESTVILLE, NY 14062 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$156,246.02</div></div> <div>\$156,246.02</div>	<div><div></div><div>Modified Total:</div><div>\$156,246.02</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$156,246.02</div></div> <div>\$156,246.02</div>

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1415 Date Filed: 12/30/2005 Docketed Total: \$ 6,421.37 Filing Creditor Name and Address: BALZERS INC 2511 TECHNOLOGY DR STE 114 ELGIN, IL 60123	Claim Holder Name and Address BALZERS INC 2511 TECHNOLOGY DR STE 114 ELGIN, IL 60123 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$6,421.37 \$6,421.37	 <

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 972 Date Filed: 12/02/2005 Docketed Total: \$ 13,629.56 Filing Creditor Name and Address: CENTRAL FREIGHT LINES INC PO BOX 2638 WACO, TX 76702-2638	Claim Holder Name and Address CENTRAL FREIGHT LINES INC PO BOX 2638 WACO, TX 76702-2638 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$13,629.56 \$13,629.56	

*See Exhibit J for a listing of debtor entities by case number.

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 7374 Date Filed: 06/02/2006 Docketed Total: \$ 595,983.31 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$595,983.31</td></tr><tr><td></td><td></td><td></td><td>\$595,983.31</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$595,983.31				\$595,983.31	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$530,803.34</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$530,803.34</td></tr><tr><td></td><td></td><td></td><td>\$530,803.34</td></tr></table>			Modified Total:	\$530,803.34	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$530,803.34				\$530,803.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$530,803.34																											
			\$530,803.34																											
Claim: 8243 Date Filed: 06/20/2006 Docketed Total: \$ 5,080.10 Filing Creditor Name and Address: COYOTE INDUSTRIAL HARDWARE INC 3012 PRODUCTION COURT DAYTON, OH 45414	Claim Holder Name and Address COYOTE INDUSTRIAL HARDWARE INC 3012 PRODUCTION COURT DAYTON, OH 45414 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$5,080.10</td></tr><tr><td></td><td></td><td></td><td>\$5,080.10</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$5,080.10				\$5,080.10	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,080.10</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,080.10</td></tr><tr><td></td><td></td><td></td><td>\$5,080.10</td></tr></table>			Modified Total:	\$5,080.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,080.10				\$5,080.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44640			\$5,080.10																											
			\$5,080.10																											
Claim: 13458 Date Filed: 07/31/2006 Docketed Total: \$ 74,664.00 Filing Creditor Name and Address: DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	Claim Holder Name and Address DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$74,664.00</td><td></td><td></td></tr><tr><td></td><td>\$74,664.00</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$74,664.00				\$74,664.00			<table><tr><td></td><td></td><td>Modified Total:</td><td>\$74,664.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$74,664.00</td></tr><tr><td></td><td></td><td></td><td>\$74,664.00</td></tr></table>			Modified Total:	\$74,664.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$74,664.00				\$74,664.00
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*See Exhibit J for a listing of debtor entities by case number.

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 418 Date Filed: 11/07/2005 Docketed Total: \$ 4,411.20 Filing Creditor Name and Address: DUKE ENERGY CORPORATION PO BOX 1244 CHARLOTTE, NC 28201-1244	Claim Holder Name and Address DUKE ENERGY CORPORATION PO BOX 1244 CHARLOTTE, NC 28201-1244 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,411.20 \$4,411.20	 <

*See Exhibit J for a listing of debtor entities by case number.

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 10718 Date Filed: 07/25/2006 Docketed Total: \$ 958,965.92 Filing Creditor Name and Address: EQUISTAR CHEMICALS LP 1221 MC KINNEY STE 1500 HOUSTON, TX 77010	Claim Holder Name and Address EQUISTAR CHEMICALS LP 1221 MC KINNEY STE 1500 HOUSTON, TX 77010 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$545,000.06</td><td></td><td>\$413,965.86</td></tr><tr><td></td><td>\$545,000.06</td><td></td><td>\$413,965.86</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$545,000.06		\$413,965.86		\$545,000.06		\$413,965.86	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$450,000.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$0.00</td><td></td><td></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$450,000.00</td></tr><tr><td></td><td>\$0.00</td><td></td><td>\$450,000.00</td></tr></table>			Modified Total:	\$450,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$0.00			05-44640			\$450,000.00		\$0.00		\$450,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$545,000.06		\$413,965.86																															
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05-44640			\$450,000.00																															
	\$0.00		\$450,000.00																															
Claim: 7247 Date Filed: 06/01/2006 Docketed Total: \$ 192,937.77 Filing Creditor Name and Address: EXXONMOBIL OIL CORPORATION EXXONMOBIL BUSINESS SUPPORT CENTER 120 MCDONALD ST ST JOHN, NB E2J 1M5 CANADA	Claim Holder Name and Address EXXONMOBIL OIL CORPORATION EXXONMOBIL BUSINESS SUPPORT CENTER 120 MCDONALD ST ST JOHN, NB E2J 1M5 CANADA <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$192,937.77</td></tr><tr><td></td><td></td><td></td><td>\$192,937.77</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$192,937.77				\$192,937.77	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$7,352.96</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$7,352.96</td></tr><tr><td></td><td></td><td></td><td>\$7,352.96</td></tr></table>			Modified Total:	\$7,352.96	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,352.96				\$7,352.96				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44640			\$7,352.96																															
			\$7,352.96																															
Claim: 14126 Date Filed: 07/31/2006 Docketed Total: \$ 376,357.61 Filing Creditor Name and Address: FCI AUTOMOTIVE DEUTSCHLAND GMBH PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110	Claim Holder Name and Address FCI AUTOMOTIVE DEUTSCHLAND GMBH PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$376,357.61</td></tr><tr><td></td><td></td><td></td><td>\$376,357.61</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$376,357.61				\$376,357.61	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$148,675.44</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$148,675.44</td></tr><tr><td></td><td></td><td></td><td>\$148,675.44</td></tr></table>			Modified Total:	\$148,675.44	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$148,675.44				\$148,675.44				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$376,357.61																															
			\$376,357.61																															
		Modified Total:	\$148,675.44																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$148,675.44																															
			\$148,675.44																															

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 14129 Date Filed: 07/31/2006 Docketed Total: \$ 15,945.87 Filing Creditor Name and Address: FCI AUTOMOTIVE FRANCE SA PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	Claim Holder Name and Address FCI AUTOMOTIVE FRANCE SA PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$15,945.87</td></tr><tr><td></td><td></td><td></td><td>\$15,945.87</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$15,945.87				\$15,945.87	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,981.36</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,981.36</td></tr><tr><td></td><td></td><td></td><td>\$1,981.36</td></tr></table>			Modified Total:	\$1,981.36	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,981.36				\$1,981.36				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$15,945.87																															
			\$15,945.87																															
		Modified Total:	\$1,981.36																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$1,981.36																															
			\$1,981.36																															
Claim: 14125 Date Filed: 07/31/2006 Docketed Total: \$ 76,964.21 Filing Creditor Name and Address: FCI CANADA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	Claim Holder Name and Address FCI CANADA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$76,964.21</td></tr><tr><td></td><td></td><td></td><td>\$76,964.21</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$76,964.21				\$76,964.21	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$64,568.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$2,000.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$62,568.00</td></tr><tr><td></td><td></td><td></td><td>\$64,568.00</td></tr></table>			Modified Total:	\$64,568.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,000.00	05-44640			\$62,568.00				\$64,568.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$76,964.21																															
			\$76,964.21																															
		Modified Total:	\$64,568.00																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44567			\$2,000.00																															
05-44640			\$62,568.00																															
			\$64,568.00																															
Claim: 14128 Date Filed: 07/31/2006 Docketed Total: \$ 294,001.77 Filing Creditor Name and Address: FCI ELECTRONICS MEXIDO S DE RL DE CV PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	Claim Holder Name and Address FCI ELECTRONICS MEXIDO S DE RL DE CV PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$294,001.77</td></tr><tr><td></td><td></td><td></td><td>\$294,001.77</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$294,001.77				\$294,001.77	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$179,807.77</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$7,920.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$171,887.77</td></tr><tr><td></td><td></td><td></td><td>\$179,807.77</td></tr></table>			Modified Total:	\$179,807.77	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$7,920.00	05-44640			\$171,887.77				\$179,807.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$294,001.77																															
			\$294,001.77																															
		Modified Total:	\$179,807.77																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44567			\$7,920.00																															
05-44640			\$171,887.77																															
			\$179,807.77																															

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 14127 Date Filed: 07/31/2006 Docketed Total: \$ 361.40 Filing Creditor Name and Address: FCI ITALIA SPA PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	Claim Holder Name and Address FCI ITALIA SPA PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$361.40</td></tr><tr><td></td><td></td><td></td><td>\$361.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$361.40				\$361.40	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$104.51</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$104.51</td></tr><tr><td></td><td></td><td></td><td>\$104.51</td></tr></table>			Modified Total:	\$104.51	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$104.51				\$104.51				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$361.40																															
			\$361.40																															
		Modified Total:	\$104.51																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$104.51																															
			\$104.51																															
Claim: 14130 Date Filed: 07/31/2006 Docketed Total: \$ 407,299.95 Filing Creditor Name and Address: FCI USA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	Claim Holder Name and Address FCI USA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$407,299.95</td></tr><tr><td></td><td></td><td></td><td>\$407,299.95</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$407,299.95				\$407,299.95	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$252,375.95</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$183.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$252,192.95</td></tr><tr><td></td><td></td><td></td><td>\$252,375.95</td></tr></table>			Modified Total:	\$252,375.95	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$183.00	05-44640			\$252,192.95				\$252,375.95
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$407,299.95																															
			\$407,299.95																															
		Modified Total:	\$252,375.95																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44567			\$183.00																															
05-44640			\$252,192.95																															
			\$252,375.95																															
Claim: 10349 Date Filed: 07/24/2006 Docketed Total: \$ 10,310.02 Filing Creditor Name and Address: FERGUSON ENTERPRISES INC 12500 JEFFERSON AVE NEWPORT NEWS, VA 23602-4314	Claim Holder Name and Address FERGUSON ENTERPRISES INC 12500 JEFFERSON AVE NEWPORT NEWS, VA 23602-4314 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$10,310.02</td></tr><tr><td></td><td></td><td></td><td>\$10,310.02</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$10,310.02				\$10,310.02	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$10,310.02</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,310.02</td></tr><tr><td></td><td></td><td></td><td>\$10,310.02</td></tr></table>			Modified Total:	\$10,310.02	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,310.02				\$10,310.02				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$10,310.02																															
			\$10,310.02																															
		Modified Total:	\$10,310.02																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$10,310.02																															
			\$10,310.02																															

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9950 Date Filed: 07/19/2006 Docketed Total: \$ 131,873.52 Filing Creditor Name and Address: FERRO ELECTRONIC MATERIALS 1000 LAKESIDE AVE CLEVELAND, OH 44114	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$131,873.52 \$131,873.52	 <

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2377 Date Filed: 03/22/2006 Docketed Total: \$ 5,504,674.99 Filing Creditor Name and Address: FUJITSU TEN CORP OF AMERICA 47800 HALYARD DR PLYMOUTH, MI 48170	Claim Holder Name and Address FUJITSU TEN CORP OF AMERICA 47800 HALYARD DR PLYMOUTH, MI 48170 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,504,674.99 \$5,504,674.99	 <

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 7325 Date Filed: 06/01/2006 Docketed Total: \$ 388,310.09 Filing Creditor Name and Address: GOODYEAR CANADA INC 1144 E MARKET ST AKRON, OH 44316</p>	<p>Claim Holder Name and Address JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017</p> <p>Docketed Total: \$388,310.09</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$388,310.09 \$388,310.09</p>	<p>Modified Total: \$363,079.29</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$363,079.29 \$363,079.29</p>
<p>Claim: 2058 Date Filed: 02/17/2006 Docketed Total: \$ 49,978.89 Filing Creditor Name and Address: HAERTER STANZTECHNIK GMBH GUTENBERGSTRASSE 8 KONIGSBACH STEIN, 75203</p>	<p>Claim Holder Name and Address HAERTER STANZTECHNIK GMBH GUTENBERGSTRASSE 8 KONIGSBACH STEIN, 75203</p> <p>Docketed Total: \$49,978.89</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$49,978.89 \$49,978.89</p>	<p>Modified Total: \$49,126.02</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$49,126.02 \$49,126.02</p>
<p>Claim: 5618 Date Filed: 05/11/2006 Docketed Total: \$ 2,724.00 Filing Creditor Name and Address: HARRINGTON INDUSTRIAL PLA 3440 PK DAVIS CIR INDIANAPOLIS, IN 46236</p>	<p>Claim Holder Name and Address HARRINGTON INDUSTRIAL PLA 3440 PK DAVIS CIR INDIANAPOLIS, IN 46236</p> <p>Docketed Total: \$2,724.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$2,724.00 \$2,724.00</p>	<p>Modified Total: \$2,724.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$2,724.00 \$2,724.00</p>
<p>Claim: 394 Date Filed: 11/07/2005 Docketed Total: \$ 323.24 Filing Creditor Name and Address: HENRY TROEMNER LLC 201 WOLF DR PO BOX 87 THOROFARE, NJ 08086-0087</p>	<p>Claim Holder Name and Address HENRY TROEMNER LLC 201 WOLF DR PO BOX 87 THOROFARE, NJ 08086-0087</p> <p>Docketed Total: \$323.24</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$323.24 \$323.24</p>	<p>Modified Total: \$262.47</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$262.47 \$262.47</p>

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9352 Date Filed: 07/11/2006 Docketed Total: \$ 4,948,005.65 Filing Creditor Name and Address: HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806	Claim Holder Name and Address HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,948,005.65 \$4,948,005.65	

*See Exhibit J for a listing of debtor entities by case number.

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11968 Date Filed: 07/28/2006 Docketed Total: \$ 6,491,471.33 Filing Creditor Name and Address: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name and Address INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606 <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$6,491,471.33</div></div> <div><div></div><div>\$6,491,471.33</div></div>	<div>Modified Total:</div> <div>\$6,333,628.25</div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$6,333,628.25</div></div> <div><div></div><div>\$6,333,628.25</div></div>
Claim: 14236 Date Filed: 07/31/2006 Docketed Total: \$ 588,927.08 Filing Creditor Name and Address: IR EPI SERVICES INC SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FLOOR LOS ANGELES, CA 90071	Claim Holder Name and Address IR EPI SERVICES INC SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FLOOR LOS ANGELES, CA 90071 <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$588,927.08</div></div> <div><div></div><div>\$588,927.08</div></div>	<div>Modified Total:</div> <div>\$488,834.60</div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$488,834.60</div></div> <div><div></div><div>\$488,834.60</div></div>
Claim: 11040 Date Filed: 07/26/2006 Docketed Total: \$ 4,224.00 Filing Creditor Name and Address: JB HUNT TRANSPORTATION INC PO BOX 130 LOWELL, AR 72745	Claim Holder Name and Address JB HUNT TRANSPORTATION INC PO BOX 130 LOWELL, AR 72745 <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$4,224.00</div></div> <div><div></div><div>\$4,224.00</div></div>	<div>Modified Total:</div> <div>\$4,224.00</div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$4,224.00</div></div> <div><div></div><div>\$4,224.00</div></div>

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15567 Date Filed: 07/31/2006 Docketed Total: \$ 151,311.95 Filing Creditor Name and Address: KAC HOLDINGS INC DBA KESTER KESTER 515 E TOUHY AVE DES PLAINES, IL 60018	Claim Holder Name and Address KAC HOLDINGS INC DBA KESTER KESTER 515 E TOUHY AVE DES PLAINES, IL 60018 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$151,311.95 \$151,311.95	 <

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 12211 Date Filed: 07/28/2006 Docketed Total: \$ 881,156.41 Filing Creditor Name and Address: KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606	Claim Holder Name and Address KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$881,156.41</td></tr><tr><td></td><td></td><td></td><td>\$881,156.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$881,156.41				\$881,156.41	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$794,243.23</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$794,243.23</td></tr><tr><td></td><td></td><td></td><td>\$794,243.23</td></tr></table>			Modified Total:	\$794,243.23	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$794,243.23				\$794,243.23
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$881,156.41																											
			\$881,156.41																											
		Modified Total:	\$794,243.23																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$794,243.23																											
			\$794,243.23																											
Claim: 5587 Date Filed: 05/10/2006 Docketed Total: \$ 34,297.45 Filing Creditor Name and Address: KIEMLE HANKINS CO THE KIEMLE HANKINS SERVICE CO 94 H ST AMPOINT PERRYSBURG, OH 43551	Claim Holder Name and Address KIEMLE HANKINS CO THE KIEMLE HANKINS SERVICE CO 94 H ST AMPOINT PERRYSBURG, OH 43551 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$34,297.45</td></tr><tr><td></td><td></td><td></td><td>\$34,297.45</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$34,297.45				\$34,297.45	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$31,497.45</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$31,497.45</td></tr><tr><td></td><td></td><td></td><td>\$31,497.45</td></tr></table>			Modified Total:	\$31,497.45	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$31,497.45				\$31,497.45
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$34,297.45																											
			\$34,297.45																											
		Modified Total:	\$31,497.45																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$31,497.45																											
			\$31,497.45																											
Claim: 4919 Date Filed: 05/05/2006 Docketed Total: \$ 46,119.52 Filing Creditor Name and Address: KIMBALL MIDWEST PO BOX 2470 COLUMBUS, OH 43216-2470	Claim Holder Name and Address KIMBALL MIDWEST PO BOX 2470 COLUMBUS, OH 43216-2470 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$46,119.52</td></tr><tr><td></td><td></td><td></td><td>\$46,119.52</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$46,119.52				\$46,119.52	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$36,280.18</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$36,280.18</td></tr><tr><td></td><td></td><td></td><td>\$36,280.18</td></tr></table>			Modified Total:	\$36,280.18	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$36,280.18				\$36,280.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$46,119.52																											
			\$46,119.52																											
		Modified Total:	\$36,280.18																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$36,280.18																											
			\$36,280.18																											

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 4021 Date Filed: 05/01/2006 Docketed Total: \$ 18,228.18 Filing Creditor Name and Address: KRAMER AIR TOOL SALES & SERVIC 23149 COMMERCE DR FARMINGTON HILLS, MI 48335	Claim Holder Name and Address KRAMER AIR TOOL SALES & SERVIC Docketed Total: \$18,228.18 23149 COMMERCE DR FARMINGTON HILLS, MI 48335 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$18,228.18 	

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

In re Delphi Corporation, et al.
 Case No. 05-44481 (RDD)

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 6620 Date Filed: 05/22/2006 Docketed Total: \$ 21,950.17 Filing Creditor Name and Address: MC MACHINERY MITSUBISHI 1500 MICHAEL DR WOODDALE, IL 60191	Claim Holder Name and Address MC MACHINERY MITSUBISHI 1500 MICHAEL DR WOODDALE, IL 60191 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$21,950.17</td></tr><tr><td></td><td></td><td></td><td>\$21,950.17</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$21,950.17				\$21,950.17	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,132.89</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$5,132.89</td></tr><tr><td></td><td></td><td></td><td>\$5,132.89</td></tr></table>			Modified Total:	\$5,132.89	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$5,132.89				\$5,132.89
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$21,950.17																											
			\$21,950.17																											
		Modified Total:	\$5,132.89																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$5,132.89																											
			\$5,132.89																											
Claim: 1157 Date Filed: 12/09/2005 Docketed Total: \$ 18,679.06 Filing Creditor Name and Address: MOTOROLA INC 1307 E ALGONQUIN RD SWA2 SCHAUMBURG, IL 60196-1078	Claim Holder Name and Address MOTOROLA INC 1307 E ALGONQUIN RD SWA2 SCHAUMBURG, IL 60196-1078 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$18,679.06</td></tr><tr><td></td><td></td><td></td><td>\$18,679.06</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$18,679.06				\$18,679.06	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$763.98</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$763.98</td></tr><tr><td></td><td></td><td></td><td>\$763.98</td></tr></table>			Modified Total:	\$763.98	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$763.98				\$763.98
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$18,679.06																											
			\$18,679.06																											
		Modified Total:	\$763.98																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$763.98																											
			\$763.98																											
Claim: 2088 Date Filed: 02/21/2006 Docketed Total: \$ 723,848.28 Filing Creditor Name and Address: NORTHEAST VERIZON WIRELESS 404 BROCK DR BLOOMINGTON, IL 61701	Claim Holder Name and Address NORTHEAST VERIZON WIRELESS 404 BROCK DR BLOOMINGTON, IL 61701 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$723,848.28</td></tr><tr><td></td><td></td><td></td><td>\$723,848.28</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$723,848.28				\$723,848.28	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$712,745.23</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$712,745.23</td></tr><tr><td></td><td></td><td></td><td>\$712,745.23</td></tr></table>			Modified Total:	\$712,745.23	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$712,745.23				\$712,745.23
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$723,848.28																											
			\$723,848.28																											
		Modified Total:	\$712,745.23																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$712,745.23																											
			\$712,745.23																											
Claim: 9771 Date Filed: 07/18/2006 Docketed Total: \$ 977,354.65 Filing Creditor Name and Address: NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP C O ROBERT SZWAJKOS ESQ CURTIN & HEEFNER LLP 250 N PENNSYLVANIA MORRISVILLE, PA 19067	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$977,354.65</td></tr><tr><td></td><td></td><td></td><td>\$977,354.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$977,354.65				\$977,354.65	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$713,175.52</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$713,175.52</td></tr><tr><td></td><td></td><td></td><td>\$713,175.52</td></tr></table>			Modified Total:	\$713,175.52	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$713,175.52				\$713,175.52
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$977,354.65																											
			\$977,354.65																											
		Modified Total:	\$713,175.52																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$713,175.52																											
			\$713,175.52																											

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 10901 Date Filed: 07/25/2006 Docketed Total: \$ 9,608.75 Filing Creditor Name and Address: PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656	Claim Holder Name and Address PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$9,496.44</td><td>\$112.31</td><td></td></tr><tr><td></td><td>\$9,496.44</td><td>\$112.31</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$9,496.44	\$112.31			\$9,496.44	\$112.31		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$939.59</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$939.59</td></tr><tr><td>05-44481</td><td></td><td>\$0.00</td><td></td></tr><tr><td></td><td></td><td>\$0.00</td><td>\$939.59</td></tr></table>			Modified Total:	\$939.59	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$939.59	05-44481		\$0.00				\$0.00	\$939.59
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$9,496.44	\$112.31																																
	\$9,496.44	\$112.31																																
		Modified Total:	\$939.59																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$939.59																															
05-44481		\$0.00																																
		\$0.00	\$939.59																															
Claim: 10902 Date Filed: 07/25/2006 Docketed Total: \$ 54,470.00 Filing Creditor Name and Address: PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656	Claim Holder Name and Address PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$45,000.00</td><td>\$197.00</td><td>\$9,273.00</td></tr><tr><td></td><td>\$45,000.00</td><td>\$197.00</td><td>\$9,273.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$45,000.00	\$197.00	\$9,273.00		\$45,000.00	\$197.00	\$9,273.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$2,991.58</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$0.00</td><td>\$0.00</td><td></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,991.58</td></tr><tr><td></td><td>\$0.00</td><td>\$0.00</td><td>\$2,991.58</td></tr></table>			Modified Total:	\$2,991.58	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$0.00	\$0.00		05-44640			\$2,991.58		\$0.00	\$0.00	\$2,991.58
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$45,000.00	\$197.00	\$9,273.00																															
	\$45,000.00	\$197.00	\$9,273.00																															
		Modified Total:	\$2,991.58																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$0.00	\$0.00																																
05-44640			\$2,991.58																															
	\$0.00	\$0.00	\$2,991.58																															
Claim: 10903 Date Filed: 07/25/2006 Docketed Total: \$ 121,353.00 Filing Creditor Name and Address: PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656	Claim Holder Name and Address PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$69,000.00</td><td>\$880.00</td><td>\$51,473.00</td></tr><tr><td></td><td>\$69,000.00</td><td>\$880.00</td><td>\$51,473.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$69,000.00	\$880.00	\$51,473.00		\$69,000.00	\$880.00	\$51,473.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$3,892.57</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$3,892.57</td></tr><tr><td>05-44481</td><td>\$0.00</td><td>\$0.00</td><td></td></tr><tr><td></td><td>\$0.00</td><td>\$0.00</td><td>\$3,892.57</td></tr></table>			Modified Total:	\$3,892.57	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,892.57	05-44481	\$0.00	\$0.00			\$0.00	\$0.00	\$3,892.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$69,000.00	\$880.00	\$51,473.00																															
	\$69,000.00	\$880.00	\$51,473.00																															
		Modified Total:	\$3,892.57																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$3,892.57																															
05-44481	\$0.00	\$0.00																																
	\$0.00	\$0.00	\$3,892.57																															

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 10904 Date Filed: 07/25/2006 Docketed Total: \$ 96,981.00 Filing Creditor Name and Address: PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656	Claim Holder Name and Address PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$63,000.00</td><td>\$667.00</td><td>\$33,314.00</td></tr><tr><td></td><td>\$63,000.00</td><td>\$667.00</td><td>\$33,314.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$63,000.00	\$667.00	\$33,314.00		\$63,000.00	\$667.00	\$33,314.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$8,359.96</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$0.00</td><td>\$0.00</td><td></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$8,359.96</td></tr><tr><td></td><td>\$0.00</td><td>\$0.00</td><td>\$8,359.96</td></tr></table>			Modified Total:	\$8,359.96	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$0.00	\$0.00		05-44640			\$8,359.96		\$0.00	\$0.00	\$8,359.96
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$63,000.00	\$667.00	\$33,314.00																															
	\$63,000.00	\$667.00	\$33,314.00																															
		Modified Total:	\$8,359.96																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$0.00	\$0.00																																
05-44640			\$8,359.96																															
	\$0.00	\$0.00	\$8,359.96																															
Claim: 2171 Date Filed: 03/02/2006 Docketed Total: \$ 82,080.57 Filing Creditor Name and Address: PEI GENESIS INC FOX ROTHSCHILD LLP 2000 MARKET ST 10TH FL PHILADELPHIA, PA 19103	Claim Holder Name and Address PEI GENESIS INC FOX ROTHSCHILD LLP 2000 MARKET ST 10TH FL PHILADELPHIA, PA 19103 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$82,080.57</td></tr><tr><td></td><td></td><td></td><td>\$82,080.57</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$82,080.57				\$82,080.57	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$77,632.72</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$77,632.72</td></tr><tr><td></td><td></td><td></td><td>\$77,632.72</td></tr></table>			Modified Total:	\$77,632.72	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$77,632.72				\$77,632.72				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$82,080.57																															
			\$82,080.57																															
		Modified Total:	\$77,632.72																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$77,632.72																															
			\$77,632.72																															
Claim: 5988 Date Filed: 05/16/2006 Docketed Total: \$ 223,768.64 Filing Creditor Name and Address: PLASTOMER CORP PO BOX 67000 DEPT 15601 DETROIT, MI 48267-0156	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$223,768.64</td></tr><tr><td></td><td></td><td></td><td>\$223,768.64</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$223,768.64				\$223,768.64	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$215,256.38</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$215,256.38</td></tr><tr><td></td><td></td><td></td><td>\$215,256.38</td></tr></table>			Modified Total:	\$215,256.38	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$215,256.38				\$215,256.38				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$223,768.64																															
			\$223,768.64																															
		Modified Total:	\$215,256.38																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$215,256.38																															
			\$215,256.38																															

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Claim: 5388 Date Filed: 05/09/2006 Docketed Total: \$ 157,798.33 Filing Creditor Name and Address: PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768	Claim Holder Name and Address PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$157,798.33</td></tr><tr><td></td><td></td><td></td><td>\$157,798.33</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$157,798.33				\$157,798.33	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$150,958.83</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td>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*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9305 Date Filed: 07/11/2006 Docketed Total: \$ 84,319.48 Filing Creditor Name and Address: QUALITY INSPECTION & CONTAINMENT CO INC PO BOX 66 DAYTON, OH 45409	Claim Holder Name and Address QUALITY INSPECTION & CONTAINMENT CO INC PO BOX 66 DAYTON, OH 45409 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$84,319.48 \$84,319.48	

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 16347 Date Filed: 10/02/2006 Docketed Total: \$ 26,769.62 Filing Creditor Name and Address: RELATIONAL FUNDING CORPORATION 3701 ALGONQUIN RD STE 600 ROLLING MEADOWS, IL 60008	Claim Holder Name and Address RELATIONAL FUNDING CORPORATION 3701 ALGONQUIN RD STE 600 ROLLING MEADOWS, IL 60008 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$26,769.62</td></tr><tr><td></td><td></td><td></td><td>\$26,769.62</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$26,769.62				\$26,769.62	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,585.92</td></tr><tr><td></td><td></td><td></td><td>\$10,585.92</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,585.92				\$10,585.92				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$26,769.62																											
			\$26,769.62																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$10,585.92																											
			\$10,585.92																											
Claim: 11572 Date Filed: 07/27/2006 Docketed Total: \$ 6,971.97 Filing Creditor Name and Address: RENAISSANCE CAPITAL ALLIANCE L 2005 W HAMLIN RD STE 200 ROCHESTER HILLS, MI 48309	Claim Holder Name and Address RENAISSANCE CAPITAL ALLIANCE L 2005 W HAMLIN RD STE 200 ROCHESTER HILLS, MI 48309 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$6,969.97</td><td>\$1.00</td><td>\$1.00</td></tr><tr><td></td><td>\$6,969.97</td><td>\$1.00</td><td>\$1.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$6,969.97	\$1.00	\$1.00		\$6,969.97	\$1.00	\$1.00	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$0.00</td><td>\$0.00</td><td>\$6,969.97</td></tr><tr><td></td><td>\$0.00</td><td>\$0.00</td><td>\$6,969.97</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$0.00	\$0.00	\$6,969.97		\$0.00	\$0.00	\$6,969.97				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	\$6,969.97	\$1.00	\$1.00																											
	\$6,969.97	\$1.00	\$1.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	\$0.00	\$0.00	\$6,969.97																											
	\$0.00	\$0.00	\$6,969.97																											
Claim: 8875 Date Filed: 06/30/2006 Docketed Total: \$ 505,106.24 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$505,106.24</td></tr><tr><td></td><td></td><td></td><td>\$505,106.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$505,106.24				\$505,106.24	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$12,415.13</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$155,808.94</td></tr><tr><td></td><td></td><td></td><td>\$168,224.07</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$12,415.13	05-44640			\$155,808.94				\$168,224.07
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$505,106.24																											
			\$505,106.24																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$12,415.13																											
05-44640			\$155,808.94																											
			\$168,224.07																											

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 4001 Date Filed: 05/01/2006 Docketed Total: \$ 7,480.00 Filing Creditor Name and Address: ROOT NEAL & CO INC 64 PEABODY ST BUFFALO, NY 14210-1523	Claim Holder Name and Address MADISON INVESTMENT TRUST	

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 12030 Date Filed: 07/28/2006 Docketed Total: \$ 40,444.54 Filing Creditor Name and Address: SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202	Claim Holder Name and Address SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$40,444.54</td></tr><tr><td></td><td></td><td></td><td>\$40,444.54</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$40,444.54				\$40,444.54	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$31,402.34</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td></td><td>\$3,908.96</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$27,493.38</td></tr><tr><td></td><td></td><td></td><td>\$31,402.34</td></tr></table>			Modified Total:	\$31,402.34	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$3,908.96	05-44640			\$27,493.38				\$31,402.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$40,444.54																															
			\$40,444.54																															
		Modified Total:	\$31,402.34																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44624			\$3,908.96																															
05-44640			\$27,493.38																															
			\$31,402.34																															
Claim: 604 Date Filed: 11/16/2005 Docketed Total: \$ 37,280.00 Filing Creditor Name and Address: SHIPPERS INTERNATIONAL 3750 STEWARTS LN NASHVILLE, TN 37218	Claim Holder Name and Address SHIPPERS INTERNATIONAL 3750 STEWARTS LN NASHVILLE, TN 37218 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$37,280.00</td></tr><tr><td></td><td></td><td></td><td>\$37,280.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$37,280.00				\$37,280.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$36,950.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$36,950.00</td></tr><tr><td></td><td></td><td></td><td>\$36,950.00</td></tr></table>			Modified Total:	\$36,950.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$36,950.00				\$36,950.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$37,280.00																															
			\$37,280.00																															
		Modified Total:	\$36,950.00																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$36,950.00																															
			\$36,950.00																															
Claim: 3657 Date Filed: 05/01/2006 Docketed Total: \$ 17,579.52 Filing Creditor Name and Address: SIEMENS AKTIENGESELLCHAFT 10 SOUTH WACKER DRIVE 40TH FL CHICAGO, IL 60606	Claim Holder Name and Address SIEMENS AKTIENGESELLCHAFT 10 SOUTH WACKER DRIVE 40TH FL CHICAGO, IL 60606 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$17,579.52</td></tr><tr><td></td><td></td><td></td><td>\$17,579.52</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$17,579.52				\$17,579.52	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$4,753.03</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,753.03</td></tr><tr><td></td><td></td><td></td><td>\$4,753.03</td></tr></table>			Modified Total:	\$4,753.03	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,753.03				\$4,753.03				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$17,579.52																															
			\$17,579.52																															
		Modified Total:	\$4,753.03																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$4,753.03																															
			\$4,753.03																															

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14672 Date Filed: 07/31/2006 Docketed Total: \$ 10,328.69 Filing Creditor Name and Address: SIERRA LIQUIDITY FUND LLC ASSIGNEE AGE INDUSTRIES INC ASSIGNOR 2699 WHITE RD STE 255 IRVINE, CA 92614	Claim Holder Name and Address SIERRA LIQUIDITY FUND LLC ASSIGNEE AGE INDUSTRIES INC ASSIGNOR 2699 WHITE RD STE 255 IRVINE, CA 92614 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$10,328.69 \$10,328.69	

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 12108 Date Filed: 07/28/2006 Docketed Total: \$ 27,271.67 Filing Creditor Name and Address: SOUTHWEST RESEARCH INSTITUTE PO DRAWER 28510 SAN ANTONIO, TX 78228-8400	Claim Holder Name and Address SOUTHWEST RESEARCH INSTITUTE Docketed Total: \$27,271.67 PO DRAWER 28510 SAN ANTONIO, TX 78228-8400 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44547</td><td></td><td></td><td>\$27,271.67</td></tr><tr><td></td><td></td><td></td><td>\$27,271.67</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44547			\$27,271.67				\$27,271.67	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44547			\$27,271.67											
			\$27,271.67											

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9772 Date Filed: 07/18/2006 Docketed Total: \$ 72,034.20 Filing Creditor Name and Address: SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY C O ROBERT SZWAJKOS ESQUIRE CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179 <u>Case Number*</u> 05-44640 <u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> _____ \$72,034.20 \$72,034.20	 <

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 15378 Date Filed: 07/31/2006 Docketed Total: \$ 996,729.62 Filing Creditor Name and Address: TEXAS INSTRUMENTS INCORPORATED MUNSCH HARDT KOPF & HARR PC 500 N AKARD ST SUITE 3800 DALLAS, TX 75201-6659	Claim Holder Name and Address TEXAS INSTRUMENTS INCORPORATED MUNSCH HARDT KOPF & HARR PC 500 N AKARD ST SUITE 3800 DALLAS, TX 75201-6659 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$996,729.62</td></tr><tr><td></td><td></td><td></td><td>\$996,729.62</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$996,729.62				\$996,729.62	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$996,729.62											
			\$996,729.62											

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 462 Date Filed: 11/09/2005 Docketed Total: \$ 4,836.00 Filing Creditor Name and Address: TRUCKS FOR YOU INC PO BOX AH MUSKOGEE, OK 74402	Claim Holder Name and Address TRUCKS FOR YOU INC PO BOX AH MUSKOGEE, OK 74402 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,836.00 \$4,836.00	 <

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7365 Date Filed: 06/02/2006 Docketed Total: \$ 24,747.08 Filing Creditor Name and Address: VERIZON WIRELESS MESSAGING SERVICES LLC LOWENSTEIN SANDLER PC 65 LIVINGSTON AVE ROSELAND, NJ 07068	Claim Holder Name and Address CELLCO PARTNERSHIP ONE VERIZON WY VC52S 243 BASKING RIDGE, NJ 07920 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$24,747.08 \$24,747.08	 <

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 8534 Date Filed: 06/26/2006 Docketed Total: \$ 5,945.45 Filing Creditor Name and Address: X RAY INDUSTRIES INC XRI TESTING 1961 THUNDERBIRD ST TROY, MI 48084-5467	Claim Holder Name and Address X RAY INDUSTRIES INC XRI TESTING 1961 THUNDERBIRD ST TROY, MI 48084-5467 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,945.45 \$5,945.45	 <

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																														
Claim: 10408 Date Filed: 07/24/2006 Docketed Total: \$ 1,000.00 Filing Creditor Name and Address: YOUNT LORETTA OBO TINA L COOLEY A MINOR DYER GAROFALO MANN & SCHULTZ 131 NORTH LUDLOW ST STE 1400 DAYTON, OH 45402	Claim Holder Name and Address YOUNT LORETTA OBO TINA L COOLEY A MINOR DYER GAROFALO MANN & SCHULTZ 131 NORTH LUDLOW ST STE 1400 DAYTON, OH 45402 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,000.00</td></tr><tr><td></td><td></td><td></td><td>\$1,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,000.00				\$1,000.00	 <table><tr><td></td><td></td><td></td><td></td><td>Modified Total:</td><td>\$1,000.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,000.00</td></tr><tr><td></td><td></td><td></td><td>\$1,000.00</td></tr></table>					Modified Total:	\$1,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,000.00				\$1,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44481			\$1,000.00																													
			\$1,000.00																													
				Modified Total:	\$1,000.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$1,000.00																													
			\$1,000.00																													
		Total Claims to be Modified: 104 Total Amount as Docketed: \$37,073,260.62 Total Amount as Modified: \$ 30,514,440.06																														

*UNL stands for unliquidated

EXHIBIT F - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 9709 Date Filed: 07/18/2006 Docketed Total: \$1,541.53 Filing Creditor Name and Address: NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	Claim Holder Name and Address NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44623</td><td>\$1,341.53</td><td></td><td>\$200.00</td></tr><tr><td></td><td>\$1,341.53</td><td></td><td>\$200.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44623	\$1,341.53		\$200.00		\$1,341.53		\$200.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44623	\$1,341.53		\$200.00											
	\$1,341.53		\$200.00											

*See Exhibit K for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 2420</div> <div>Date Filed: 03/27/2006</div> <div>Docketed Total: \$10,790,199.00</div> <div>Filing Creditor Name and Address:</div> <div>STATE OF MICHIGAN</div> <div>DEPARTMENT OF TREASURY</div> <div>ASSISTANT ATTORNEY GENERAL</div> <div>CADILLAC PLACE</div> <div>3030 W GRAND BLVD STE 10 200</div> <div>DETROIT, MI 48202</div>	<div>Claim Holder Name and Address</div> <div>STATE OF MICHIGAN</div> <div>DEPARTMENT OF TREASURY</div> <div>ASSISTANT ATTORNEY GENERAL</div> <div>CADILLAC PLACE</div> <div>3030 W GRAND BLVD STE 10 200</div> <div>DETROIT, MI 48202</div> <div>Docketed Total: \$10,790,199.00</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$10,790,199.00</div><div>\$10,790,199.00</div></div></div>	<div>Modified Total: \$2,892,800.00</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$2,892,800.00</div><div>\$2,892,800.00</div></div></div>
<div>Claim: 2422</div> <div>Date Filed: 03/27/2006</div> <div>Docketed Total: \$6,386,401.82</div> <div>Filing Creditor Name and Address:</div> <div>STATE OF MICHIGAN</div> <div>DEPARTMENT OF TREASURY</div> <div>ASSISTANT ATTORNEY GENERAL</div> <div>CADILLAC PLACE</div> <div>3030 W GRAND BLVD STE 10 200</div> <div>DETROIT, MI 48202</div>	<div>Claim Holder Name and Address</div> <div>STATE OF MICHIGAN</div> <div>DEPARTMENT OF TREASURY</div> <div>ASSISTANT ATTORNEY GENERAL</div> <div>CADILLAC PLACE</div> <div>3030 W GRAND BLVD STE 10 200</div> <div>DETROIT, MI 48202</div> <div>Docketed Total: \$6,386,401.82</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$6,386,401.82</div><div>\$6,386,401.82</div></div></div>	<div>Modified Total: \$0.00</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$0.00</div><div>\$0.00</div></div></div>
<div>Claim: 4536</div> <div>Date Filed: 05/02/2006</div> <div>Docketed Total: \$20,048.53</div> <div>Filing Creditor Name and Address:</div> <div>STATE OF MICHIGAN</div> <div>DEPARTMENT OF TREASURY</div> <div>CADILLAC PL</div> <div>3030 W GRAND BLVD STE 10 200</div> <div>DETROIT, MI 48202</div>	<div>Claim Holder Name and Address</div> <div>STATE OF MICHIGAN</div> <div>DEPARTMENT OF TREASURY</div> <div>CADILLAC PL</div> <div>3030 W GRAND BLVD STE 10 200</div> <div>DETROIT, MI 48202</div> <div>Docketed Total: \$20,048.53</div> <div><div>Case Number*</div><div>05-44632</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$20,048.53</div><div>\$20,048.53</div></div></div>	<div>Modified Total: \$0.00</div> <div><div>Case Number*</div><div>05-44632</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$0.00</div><div>\$0.00</div></div></div>

*See Exhibit K for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5761 Date Filed: 05/12/2006 Docketed Total: \$1,250,306.00 Filing Creditor Name and Address: STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	Claim Holder Name and Address STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202 <div><div>Case Number*</div><div>05-44554</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$1,250,306.00</div></div> <div><div></div><div>\$1,250,306.00</div></div>	<div><div></div><div>Modified Total:</div><div>\$0.00</div></div> <div><div>Case Number*</div><div>05-44554</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$0.00</div></div> <div><div></div><div>\$0.00</div></div>
Claim: 5762 Date Filed: 05/12/2006 Docketed Total: \$1,276,165.80 Filing Creditor Name and Address: STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	Claim Holder Name and Address STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202 <div><div>Case Number*</div><div>05-44554</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$1,276,165.80</div></div> <div><div>Unsecured</div><div></div></div> <div><div></div><div>\$1,276,165.80</div></div>	<div><div></div><div>Modified Total:</div><div>\$0.00</div></div> <div><div>Case Number*</div><div>05-44554</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$0.00</div></div> <div><div>Unsecured</div><div></div></div> <div><div></div><div>\$0.00</div></div>
Claim: 6354 Date Filed: 05/19/2006 Docketed Total: \$666,927.27 Filing Creditor Name and Address: STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	Claim Holder Name and Address STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202 <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$666,927.27</div></div> <div><div></div><div>\$666,927.27</div></div>	<div><div></div><div>Modified Total:</div><div>\$0.00</div></div> <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$0.00</div></div> <div><div></div><div>\$0.00</div></div>

*See Exhibit K for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																											
Claim: 6383 Date Filed: 05/19/2006 Docketed Total: \$248,083.00 Filing Creditor Name and Address: STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	Claim Holder Name and Address STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$248,083.00</td></tr><tr><td></td><td></td><td></td><td>\$248,083.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$248,083.00				\$248,083.00	<table><tr><td></td><td>Modified Total:</td><td>\$0.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td>\$0.00</td></tr></table>		Modified Total:	\$0.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$0.00				\$0.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$248,083.00																										
			\$248,083.00																										
	Modified Total:	\$0.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$0.00																										
			\$0.00																										
		Total Claims to be Modified: 10 Total Amount as Docketed: \$76,778,502.41 Total Amount as Modified: \$14,226,341.53																											

*See Exhibit K for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT G - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
Claim: 9120 Date Filed: 07/07/2006 Docketed Total: \$ 160,270.22 Filing Creditor Name and Address: AB AUTOMOTIVE ELECTRONICS LTD ROBINSON BRADSHAW & HINSON PA 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	<div>Claim Holder Name and Address</div> <div>AB AUTOMOTIVE ELECTRONICS LTD ROBINSON BRADSHAW & HINSON PA 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246</div> <div>Docketed Total: \$120,000.22</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$120,000.00</td><td>\$0.22</td></tr><tr><td></td><td></td><td>\$120,000.00</td><td>\$0.22</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$120,000.00	\$0.22			\$120,000.00	\$0.22	<div>Modified Total: \$120,000.00</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$120,000.00</td><td>\$0.00</td></tr><tr><td></td><td></td><td>\$120,000.00</td><td>\$0.00</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$120,000.00	\$0.00			\$120,000.00	\$0.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$120,000.00	\$0.22																							
		\$120,000.00	\$0.22																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$120,000.00	\$0.00																							
		\$120,000.00	\$0.00																							
	<div>Claim Holder Name and Address</div> <div>TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402</div> <div>Docketed Total: \$40,270.00</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$40,270.00</td></tr><tr><td></td><td></td><td></td><td>\$40,270.00</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$40,270.00				\$40,270.00	<div>Modified Total: \$17,982.34</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$17,982.34</td></tr><tr><td></td><td></td><td></td><td>\$17,982.34</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$17,982.34				\$17,982.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$40,270.00																							
			\$40,270.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$17,982.34																							
			\$17,982.34																							
Claim: 8725 Date Filed: 06/28/2006 Docketed Total: \$ 57,311.51 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR & RUSH INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$57,311.51</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$57,311.51</td></tr><tr><td></td><td></td><td></td><td>\$57,311.51</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$57,311.51				\$57,311.51	<div>Modified Total: \$50,789.04</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$3,491.22</td><td>\$47,297.82</td></tr><tr><td></td><td></td><td>\$3,491.22</td><td>\$47,297.82</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$3,491.22	\$47,297.82			\$3,491.22	\$47,297.82
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$57,311.51																							
			\$57,311.51																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$3,491.22	\$47,297.82																							
		\$3,491.22	\$47,297.82																							

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT G - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 12686 Date Filed: 07/28/2006 Docketed Total: \$ 2,466,373.54 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$265,875.25</td><td>\$2,200,498.29</td></tr><tr><td></td><td></td><td>\$265,875.25</td><td>\$2,200,498.29</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$265,875.25	\$2,200,498.29			\$265,875.25	\$2,200,498.29	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$265,875.25	\$2,200,498.29											
		\$265,875.25	\$2,200,498.29											

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT G - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 416 Date Filed: 11/07/2005 Docketed Total: \$ 5,415,329.84 Filing Creditor Name and Address: HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD CO MORGAN LEWIS & BOCKIUS LLP 101 PARK AVE NEW YORK, NY 10178 ATTN MENACHEM O ZELMANOVITZ ESQ 101 PARK AVE NEW YORK, NY 10178	Claim Holder Name and Address HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD CO MORGAN LEWIS & BOCKIUS LLP 101 PARK AVE NEW YORK, NY 10178 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$2,110,565.18</td><td>\$3,304,764.66</td></tr><tr><td></td><td></td><td>\$2,110,565.18</td><td>\$3,304,764.66</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$2,110,565.18	\$3,304,764.66			\$2,110,565.18	\$3,304,764.66	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481		\$2,110,565.18	\$3,304,764.66											
		\$2,110,565.18	\$3,304,764.66											

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT G - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14479 Date Filed: 07/31/2006 Docketed Total: \$ 609,554.90 Filing Creditor Name and Address: KOSTAL OF AMERICA INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	Claim Holder Name and Address APS CAPITAL CORP 1301 CAPITAL OF TEXAS HWY STE NO B 220 AUSTIN, TX 78746 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$609,554.90 \$609,554.90	

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT G - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9993 Date Filed: 07/20/2006 Docketed Total: \$ 1,094,656.41 Filing Creditor Name and Address: OSRAM SYLVANIA INC 100 ENDICOTT ST DANVERS, MA 01923-3623	Claim Holder Name and Address	
	DEUTSCHE BANK SECURITIES INC 60 WALL ST 3RD FL NEW YORK, NY 10005	Docketed Total: \$928,226.61
		Modified Total: \$878,312.62
	<u>Case Number*</u> 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$928,226.61
		\$57,468.93
		\$820,843.69
Claim: 14102 Date Filed: 07/31/2006 Docketed Total: \$ 38,399.50 Filing Creditor Name and Address: PHOTO STENCIL LLC ROTHGERBER JOHNSON & LYONS LLP 1200 17TH ST STE 3000 DENVER, CO 80202-5855	Claim Holder Name and Address	
	SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total: \$166,429.80
		Modified Total: \$157,480.29
	<u>Case Number*</u> 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$166,429.80
		\$157,480.29
		\$157,480.29

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT G - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16479 Date Filed: 01/11/2007 Docketed Total: \$ 561,083.00 Filing Creditor Name and Address: SENSUS PRECISION DIE CASTING INC PO BOX 11587 RICHMOND, VA 15871	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$561,083.00</div></div></div><div></div><div>\$561,083.00</div></div></div>	<div><div></div><div>Modified Total:</div><div>\$561,083.00</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div>\$101,745.58</div></div><div><div><u>Unsecured</u></div><div>\$459,337.42</div></div></div><div></div><div>\$101,745.58</div></div><div>\$459,337.42</div></div>
Claim: 2713 Date Filed: 04/24/2006 Docketed Total: \$ 6,253,576.29 Filing Creditor Name and Address: TEXAS INSTRUMENTS INCORPORATED AND TEXAS INSTRUMENTS INCORPORATED S&C MUNSCH HARDT KOPF & HARR PC 3800 LINCOLN PLZ 500 N AKARD ST DALLAS, TX 75201-6659	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179 <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$6,253,576.29</div></div></div><div></div><div>\$6,253,576.29</div></div></div>	<div><div></div><div>Modified Total:</div><div>\$6,253,576.29</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div>\$64,270.14</div></div><div><div><u>Unsecured</u></div><div>\$6,189,306.15</div></div></div><div></div><div>\$64,270.14</div></div><div>\$6,189,306.15</div></div>

*See Exhibit J for a listing of debtor entities by case number.

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EXHIBIT G - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED	
Claim: 9037 Date Filed: 07/05/2006 Docketed Total: \$ 1,676,212.31 Filing Creditor Name and Address: TT ELECTRONICS OPTEK TECHNOLOGY ROBINSON BRADSHAW & HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	Claim Holder Name and Address TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402 <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$920,461.40</div></div></div><div><div></div><div>\$920,461.40</div></div></div></div>	<div>Modified Total: \$0.00</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$0.00</div></div></div><div><div></div><div>\$0.00</div></div></div></div>	
	Claim Holder Name and Address TT ELECTRONICS OPTEK TECHNOLOGY ROBINSON BRADSHAW & HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246 <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div>\$21,833.87</div></div><div><div><u>Unsecured</u></div><div>\$733,917.04</div></div></div><div><div></div><div>\$21,833.87</div></div><div><div></div><div>\$733,917.04</div></div></div></div>	<div>Modified Total: \$157,945.50</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div>\$5,458.47</div></div><div><div><u>Unsecured</u></div><div>\$152,487.03</div></div></div><div><div></div><div>\$5,458.47</div></div><div><div></div><div>\$152,487.03</div></div></div></div>	
	Claim: 13572 Date Filed: 07/25/2006 Docketed Total: \$ 46,538.80 Filing Creditor Name and Address: UNITED PLASTICS GROUP INC UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523	Claim Holder Name and Address UNITED PLASTICS GROUP INC UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523 <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div>\$46,538.80</div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div></div></div></div><div><div></div><div>\$46,538.80</div></div></div></div>	<div>Modified Total: \$43,513.29</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div>\$2,010.69</div></div><div><div><u>Unsecured</u></div><div>\$41,502.60</div></div></div><div><div></div><div>\$2,010.69</div></div><div><div></div><div>\$41,502.60</div></div></div></div>

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT G - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 11640 Date Filed: 07/27/2006 Docketed Total: \$ 10,208,032.27 Filing Creditor Name and Address: VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027	Claim Holder Name and Address VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$658,509.45</td><td>\$9,549,522.82</td></tr><tr><td></td><td></td><td>\$658,509.45</td><td>\$9,549,522.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$658,509.45	\$9,549,522.82			\$658,509.45	\$9,549,522.82	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$4,183,936.11</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$658,509.45</td><td>\$3,525,426.66</td></tr><tr><td></td><td></td><td>\$658,509.45</td><td>\$3,525,426.66</td></tr></table>			Modified Total:	\$4,183,936.11	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$658,509.45	\$3,525,426.66			\$658,509.45	\$3,525,426.66
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$658,509.45	\$9,549,522.82																											
		\$658,509.45	\$9,549,522.82																											
		Modified Total:	\$4,183,936.11																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$658,509.45	\$3,525,426.66																											
		\$658,509.45	\$3,525,426.66																											
		Total Claims to be Modified: 18 Total Amount as Docketed: \$31,897,188.41 Total Amount as Modified: \$ 24,022,117.56																												

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT H - CONSENSUALLY MODIFIED CLAIMS

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10488 Date Filed: 07/24/2006 Docketed Total: \$ 200,000.00 Filing Creditor Name and Address: BRUCE C WHEELER C O MORRISCANTORLUKASIKDOLCE &PANEPINTO 1000 LIBERTY BUILDING 420 MAIN ST BUFFLAO, NY 14202	Claim Holder Name and Address BRUCE C WHEELER C O MORRISCANTORLUKASIKDOLCE &PANEPINTO 1000 LIBERTY BUILDING 420 MAIN ST BUFFLAO, NY 14202 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$200,000.00 \$200,000.00	

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT I - LIFT STAY PROCEDURES CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 6909 Date Filed: 05/26/2006 Docketed Total: \$ 0.00 Filing Creditor Name and Address: BALDWIN SANDRA L 2320 WEST JEFFERSON TRENTON, MI 48183	Claim Holder Name and Address BALDWIN SANDRA L 2320 WEST JEFFERSON TRENTON, MI 48183 <div> <div>Case Number*</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> 05-44481 <div>UNL</div> </div> <div>UNL</div>	<div>Modified Total: \$45,000.00</div> <div> <div>Case Number*</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> 05-44481 <div>\$45,000.00</div> </div> <div>\$45,000.00</div>
Claim: 465 Date Filed: 11/09/2005 Docketed Total: \$ 100,000.00 Filing Creditor Name and Address: JENNIFER T ASHERBRANNER AND RONALD R ASHERBRANNER PO BOX 968 DECATUR, AL 35602	Claim Holder Name and Address JENNIFER T ASHERBRANNER AND RONALD R ASHERBRANNER PO BOX 968 DECATUR, AL 35602 <div> <div>Case Number*</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> 05-44640 <div>\$100,000.00</div> </div> <div>\$100,000.00</div>	<div>Modified Total: \$225,000.00</div> <div> <div>Case Number*</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> 05-44640 <div>\$225,000.00</div> </div> <div>\$225,000.00</div>
Claim: 6603 Date Filed: 05/22/2006 Docketed Total: \$ 93,000.00 Filing Creditor Name and Address: KELLY R GROCE & KELLY D GROCE STEWART & STEWART 931 S RANGELINE RD CARMEL, IN 46032	Claim Holder Name and Address KELLY R GROCE & KELLY D GROCE STEWART & STEWART 931 S RANGELINE RD CARMEL, IN 46032 <div> <div>Case Number*</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> 05-44481 <div>\$93,000.00</div> </div> <div>\$93,000.00</div>	<div>Modified Total: \$35,000.00</div> <div> <div>Case Number*</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> 05-44481 <div>\$35,000.00</div> </div> <div>\$35,000.00</div>
		Total Claims to be Modified: 3 Total Amount as Docketed: \$193,000.00 Total Amount as Modified: \$ 305,000.00

*See Exhibit J for a listing of debtor entities by case number.

*UNL stands for unliquidated

In re Delphi Corporation, et al.

Twentieth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit J - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44554	DELPHI TECHNOLOGIES, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44618	ASPIRE, INC.
05-44623	DELPHI INTEGRATED SERVICE SOLUTIONS, INC.
05-44624	DELPHI CONNECTION SYSTEMS
05-44632	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicated And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (the "Twentieth Omnibus Claims Objection"), dated August 24, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twentieth Omnibus Claims Objection is set for hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON SEPTEMBER 20, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twentieth Omnibus Claims Objection identifies thirteen different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities and dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

The Claim identified as having a Basis For Objection of "Untimely Claim" is a Claim that was not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined (a) are overstated and/or (b) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Consensually Modified And Reduced Tort Claims" are those Claims asserting certain tort liabilities that the Debtors have determined (a) are overstated and/or unliquidated and/or (b) were filed against the wrong Debtor.

Claims identified as having a Basis For Objection of "Lift Stay" are those Claims that were settled pursuant to the Order Approving Procedures For Modifying Automatic Stay Under 11 U.S.C. § 362 To Allow For (I) Liquidating And Settling And/Or (II) Mediating Of Certain Prepetition Litigation Claims (Docket No. 4366).

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

If you wish to view the complete exhibits to the Twentieth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twentieth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twentieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on September 20, 2007. Your Response, if any, to the Twentieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twentieth Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the September 27, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH

THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
August 24, 2007

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicated And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (the "Twentieth Omnibus Claims Objection"), dated August 24, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twentieth Omnibus Claims Objection is set for hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON SEPTEMBER 20, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twentieth Omnibus Claims Objection identifies thirteen different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

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Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities and dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

The Claim identified as having a Basis For Objection of "Untimely Claim" is a Claim that was not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined (a) are overstated and/or (b) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Consensually Modified And Reduced Tort Claims" are those Claims asserting certain tort liabilities that the Debtors have determined (a) are overstated and/or unliquidated and/or (b) were filed against the wrong Debtor.

Claims identified as having a Basis For Objection of "Lift Stay" are those Claims that were settled pursuant to the Order Approving Procedures For Modifying Automatic Stay Under 11 U.S.C. § 362 To Allow For (I) Liquidating And Settling And/Or (II) Mediating Of Certain Prepetition Litigation Claims (Docket No. 4366).

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number

If you wish to view the complete exhibits to the Twentieth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twentieth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twentieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on September 20, 2007. Your Response, if any, to the Twentieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twentieth Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the September 27, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the

Debtors have requested that the Court conduct a final hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
August 24, 2007

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
DISALLOWING AND EXPUNGING CERTAIN (A) DUPLICATE AND AMENDED
CLAIMS, (B) INSUFFICIENTLY DOCUMENTED CLAIMS, (C) CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (D) UNTIMELY CLAIM, AND (E)
CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION,
MODIFIED CLAIMS ASSERTING RECLAMATION, CONSENSUALLY MODIFIED AND
REDUCED TORT CLAIMS, AND LIFT STAY PROCEDURES CLAIMS SUBJECT TO
MODIFICATION IDENTIFIED IN TWENTIETH OMNIBUS CLAIMS OBJECTION

("TWENTIETH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed.
R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently
Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely
Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified
Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay
Procedures Claims Subject To Modification, dated August 24, 2007 (the "Twentieth Omnibus
Claims Objection"),¹ of Delphi Corporation and certain of its subsidiaries and affiliates, debtors
and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and upon

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Twentieth Omnibus Claims Objection.

the record of the hearing held on the Twentieth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B-1, B-2, C-1, C-2, C-3, C-4, D, E, F, G, H, and I hereto was properly and timely served with a copy of the Twentieth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twentieth Omnibus Claims Objection, and notice of the deadline for responding to the Twentieth Omnibus Claims Objection. No other or further notice of the Twentieth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twentieth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twentieth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twentieth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims.

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

D. The Claims listed on Exhibit B-1 contain insufficient documentation to support the Claims asserted (the "Insufficiently Documented Claims").

E. The Claim listed on Exhibit B-2 hereto contains insufficient documentation to support the Claim asserted and was also untimely filed pursuant to the Bar Date Order (the "Untimely Insufficiently Documented Claim").

F. The Claims listed on Exhibit C-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

G. The Claims listed on Exhibit C-2 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claim").

H. The Claims listed on Exhibit C-3 hereto, which were filed by taxing authorities, contain liabilities and dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Tax Claims").

I. The Claims listed on Exhibit C-4 hereto, which were filed by taxing authorities, contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claims").

J. The Claim listed on Exhibit D hereto was untimely filed pursuant to the Bar Date Order (the "Untimely Claim").

K. The Claims listed on Exhibit E hereto (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were

filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

L. The Tax Claims listed on Exhibit F hereto are overstated and/or incorrectly assert secured or priority status (the "Tax Claims Subject To Modification").

M. The Claims listed on Exhibit G hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

N. The Claims listed on Exhibit H hereto are overstated and/or were filed and docketed against the wrong Debtor (the "Consensually Modified And Reduced Tort Claims").

O. The Claims listed on Exhibit I hereto were settled pursuant to the Order Approving Procedures For Modifying Automatic Stay Under 11 U.S.C. § 362 To Allow For (I) Liquidating And Settling And/Or (II) Mediating Of Certain Prepetition Litigation Claims (Docket No. 4366) (the "Lift Stay Order"), entered on June 27, 2006 (the "Lift Stay Procedures Claims Subject To Modification").

P. The relief requested in the Twentieth Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Insufficiently Documented Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

3. The Untimely Insufficiently Documented Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

4. Each Books And Records Claim listed on Exhibit C-1 hereto is hereby disallowed and expunged in its entirety.

5. Each Untimely Books And Records Claim listed on Exhibit C-2 hereto is hereby disallowed and expunged in its entirety.

6. Each Books And Records Tax Claim listed on Exhibit C-3 hereto is hereby disallowed and expunged in its entirety.

7. Each Untimely Books And Records Tax Claim listed on Exhibit C-4 hereto is hereby disallowed and expunged in its entirety.

8. The Untimely Claim listed on Exhibit D hereto is hereby disallowed and expunged in its entirety.

9. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E shall be entitled to (a) recover for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E, subject to the Debtors' right to further object to each such Claim Subject to Modification. The Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

10. Each "Claim As Docketed" amount and Debtor listed on Exhibit F hereto is hereby revised to reflect the amount and classification listed as the "Claim As Modified." No Claimant listed on Exhibit F shall be entitled to (a) recover for any Tax Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit F, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F, subject to the Debtors' right to further object to each such Tax Claim Subject to Modification. The Tax Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

11. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit G hereto is hereby revised to the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit G shall be entitled to (a) recover for any Modified

Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit G, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit G, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

12. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit H hereto is hereby revised to the amount and Debtors listed as the "Claim As Modified." No Claimant listed on Exhibit H shall be entitled to (a) recover for any Consensually Modified And Reduced Tort Claim in an amount exceeding the dollar value listed as the "Modified Total" of the Claim and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit H, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit H. The Consensually Modified And Reduced Tort Claims shall remain on the claims register.

13. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit I hereto is hereby revised to the amount listed as the "Claim As Modified." No Claimant listed on Exhibit I shall be entitled to (a) recover for any Lift Stay Procedures Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit I, and/or (c) assert a Claim against a Debtor whose case number is not listed

in the "Claim As Modified" column on Exhibit I. The Lift Stay Procedures Claims Subject To Modification shall remain on the claims register.

14. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twentieth Omnibus Claims Objection.

15. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

16. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twentieth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

17. Each of the objections by the Debtors to each Claim addressed in the Twentieth Omnibus Claims Objection and attached hereto as Exhibits A, B-1, B-2, D, C-1, C-2, C-3, C-4, E, F, G, H, and I constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twentieth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

18. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

19. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twentieth Omnibus Claims Objection.

Dated: New York, New York
September ____, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Ai Shreveport LLC	Ryan D Heilman Esq 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/2006	15299	\$389,277.00	Duplicate Or Amended Claims	Disallow and Expunge	14645
Allen County In	Treasurer of Allen County One E Main St Rm 100 Fort Wayne, IN 46802	7/2/2007	16618	\$122.24	Duplicate Or Amended Claims	Disallow and Expunge	16493
Allen County In	Treasurer of Allen County PO Box 2540 Fort Wayne, IN 46801	7/2/2007	16619	\$17,847.03	Duplicate Or Amended Claims	Disallow and Expunge	16493
Dun & Bradstreet	co RMS Bankruptcy Recovery Services Attn Wendy Finnegan PO Box 5126 Timonium, MD 21094	10/24/2005	127	\$91,461.50	Duplicate Or Amended Claims	Disallow and Expunge	15664
Marion County Tax Collector Office	George Albright PO Box 970 Ocala, FL 34478-0970	7/13/2007	16625	\$331.57	Duplicate Or Amended Claims	Disallow and Expunge	4733
Precision Resource Kentucky Division	PO Box 30375 Hartford, CT 06150	7/17/2006	9684	\$143,262.13	Duplicate Or Amended Claims	Disallow and Expunge	16609
State of Wisconsin Department of Revenue	PO Box 8901 Madison, WI 53708-8901	7/5/2006	9363	\$1,227,321.78	Duplicate Or Amended Claims	Disallow and Expunge	16620
State of Wisconsin Department of Revenue	2135 Rimrock Rd Madison, WI 53713	7/5/2006	9363	\$1,227,321.78	Duplicate Or Amended Claims	Disallow and Expunge	16620

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Industrial Distribution Group	3100 Farmtrail Rd York, PA 17402	1/10/2006	1501	\$11,418.78	Insufficiently Documented Claims	Disallow and Expunge	
Olde Town Express C o Micky Onks	PO Box 833 Jonesborough, TN 37659	5/1/2006	3703	\$1,026.75	Insufficiently Documented Claims	Disallow and Expunge	
Siemens AG	Charles P Schulman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	4/6/2006	2571	\$30,556.80	Insufficiently Documented Claims	Disallow and Expunge	
Star SU Star Cutter Company aka Star Cut Sales Gold Star Coating and Star SU LLC	Star Su Star Cutter Company 23461 Industrial Park Dr Farmington Hills, MI 48335	10/31/2005	208	\$750.00	Insufficiently Documented Claims	Disallow and Expunge	
Star SU Star Cutter Company aka Star Cut Sales Gold Star Coating and Star SU LLC	Star Su Star Cutter Company 23461 Industrial Park Dr Farmington Hills, MI 48335	10/31/2005	214	\$2,780.65	Insufficiently Documented Claims	Disallow and Expunge	

Delphi Corporation

Twentieth Omnibus Claims Objection

Exhibit B-2 Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Willie C Peavey	336 Lexington Ave Dayton, OH 45407-2044	7/10/2007	16623	\$0.00	Untimely Insufficiently Documented Claim	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Access Electronics Inc	4190 Grove Ave Gurnee, IL 60031	7/24/2006	10399	\$67,970.98	Books And Records Claims	Disallow and Expunge	
Ace Doran Hauling and Rigging Co	PO Box 632496 Cincinnati, OH 45263-2496	4/27/2006	2946	\$592.89	Books And Records Claims	Disallow and Expunge	
Android Industries LLC	Ryan D Heilman Esq 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/2006	14645	\$3,184,562.00	Books And Records Claims	Disallow and Expunge	
DeBello Investors LLC	Arthur Amron Wexford Capital LLC 411 Putnam Ave Greenwich, CT 06830	7/28/2006	11887	\$0.00	Books And Records Claims	Disallow and Expunge	
Delphi Corp Derivatively by Shawn Dangerfield	Travis Downs III Amber L Eck Lerach Coughlin Stoia Geller Rudman & Robbins 655 W Broadway Ste 1900 San Diego, CA 92101	7/31/2006	14763	\$100,000,000.00	Books And Records Claims	Disallow and Expunge	
Essex Group Inc	Richard Fradette 1601 Wall St Fort Wayne, IN 46801-1601	7/27/2006	11530	\$795,196.61	Books And Records Claims	Disallow and Expunge	
FCI Austria GmbH	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/2006	14042	\$711.42	Books And Records Claims	Disallow and Expunge	
Federal Mogul Corporation	Chavanda Cenance 26555 Northwestern Hwy Southfield, MI 48034	12/12/2005	1111	\$1,952,349.57	Books And Records Claims	Disallow and Expunge	
Frankenmuth Mutal Insurance Group	D Scott Mitchell Esq PO Box 1988 Montgomery, AL 36102	12/9/2005	1089	\$167,224.87	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
General Electric Capital Corp	General Electric Capital Corp Attn Uri Sky c o GE Capital Solutions Vendor Finance 1010 Thomas Edison Blvd SW Cedar Rapids, IA 52404	7/31/2006	15452	\$651,626.18	Books And Records Claims	Disallow and Expunge	
Great Lakes Mechanical Inc	Great Lakes Service Group 3821 Maple St Dearborn, MI 48126	6/2/2006	7350	\$4,588.00	Books And Records Claims	Disallow and Expunge	
Guide Corporation	c o Paul Kerns Chief Financial Officer 600 Corporation Drive Pendleton, IN 46064	7/31/2006	14070	\$0.00	Books And Records Claims	Disallow and Expunge	
IOTA Investors LLC	Arthur Amron Wexford Capital LLC 411 Putnam Ave Greenwich, CT 06830	7/28/2006	11890	\$0.00	Books And Records Claims	Disallow and Expunge	
Marilyn R Rich	co Alan Rich 4193 Nw 60th Circle Boca Raton, FL 33486	7/26/2006	11131	\$0.00	Books And Records Claims	Disallow and Expunge	
Morris Cantor Lukasik Dolce & Panepinto PC	Attorneys for Plaintiff 1000 Liberty Bldg Buffalo, NY 14202	7/24/2006	10489	\$66,666.66	Books And Records Claims	Disallow and Expunge	
Neal C Folck	Neal C Folck James R Greene Iii & Associates Liberty Tower Ste 900 120 West Second St Dayton, OH 45402	7/31/2006	14805	\$10,000.00	Books And Records Claims	Disallow and Expunge	
New York State Department of Health	AAG Neal S Mann NYS Office of the Attorney General 120 Broadway New York, NY 10271	2/6/2006	1879	\$619.08	Books And Records Claims	Disallow and Expunge	
Niagara Mohawk	Niagara Mohawk PO Box 5026 Buffalo, NY 14205	11/14/2005	567	\$77,223.30	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Piedmont Natural Gas Company	CBO Bankruptcy 4339 S Tryon St Charlotte, NC 28217-1733	2/23/2006	2108	\$81.59	Books And Records Claims	Disallow and Expunge	
Plaintiff class in Bernstein v Delphi Trust I et al In re Delphi Securities Derivative & ERISA Litig	Gary S Graifman Esq c o Kantrowitz Goldhamer & Graifman PC 747 Chestnut Ridge Rd Chestnut Ridge, NY 10977	7/31/2006	14298	\$250,000,000.00	Books And Records Claims	Disallow and Expunge	
RLI Insurance Company	Michael P OConnor Esq 10 Esquire Rd Ste 14 New City, NY 10956	5/23/2006	6668	\$2,000,000.00	Books And Records Claims	Disallow and Expunge	
Ross Marion And William	c o Archer & Greiner PC Frank D Allen Esq One Centennial Square PO Box 3000 Haddonfield, NJ 08033-0968	6/7/2006	7594	\$250,000.00	Books And Records Claims	Disallow and Expunge	
Universal Tool and Engineering Company Inc	Michael K McCrory Barnes & Thornburg LLP 11 S Meridian St Indianapolis, IN 46204	3/3/2006	2174	\$234,500.00	Books And Records Claims	Disallow and Expunge	
Verizon North Inc	AFNI Verizon 404 Brock Dr Bloomington, IL 61701	3/20/2006	2340	\$5,083.55	Books And Records Claims	Disallow and Expunge	
Wexford Capital LLC	Arthur Amron 411 Putnam Ave Greenwich, CT 06830	7/28/2006	11889	\$0.00	Books And Records Claims	Disallow and Expunge	
Wexford Catalyst Investors LLC	Arthur Amron Wexford Capital LLC 411 Putnam Ave Greenwich, CT 06830	7/28/2006	11891	\$0.00	Books And Records Claims	Disallow and Expunge	
Wexford Spectrum Trading Ltd	Arthur Amron Wexford Capital LLC 411 Putnam Ave Greenwich, CT 06830	7/28/2006	11888	\$0.00	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Jose C Alfaro and Martha Alfaro	c o Don C Staab Attorney at Law 1301 Oak St Hays, KS 67601	1/4/2007	16471	\$500,000.00	Untimely Books And Records Claims	Disallow and Expunge	
Tower Automotive Inc	c o Kirkland & Ellis LLP 200 E Randolph Dr Chicago, IL 60601	3/14/2007	16573	\$0.00	Untimely Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
State of Michigan Department of Treasury	Peggy A Housner Assistant Attorney General Cadillac PI 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	7/11/2006	9272	\$5,731,238.42	Books And Records Tax Claims	Disallow and Expunge	
State of Michigan Department of Treasury	Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	7/11/2006	9272	\$5,731,238.42	Books And Records Tax Claims	Disallow and Expunge	
Wisconsin Department of Revenue	2135 Rimrock Rd Madison, WI 53713	6/19/2006	8233	\$8,556,645.87	Books And Records Tax Claims	Disallow and Expunge	
Wisconsin Department of Revenue	PO Box 8901 Madison, WI 53708-8901	6/19/2006	8233	\$8,556,645.87	Books And Records Tax Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
State of New Jersey	Division of Taxation Compliance Activity PO Box 245 Trenton, NJ 08695	2/20/2007	16546	\$1,158,884.07	Untimely Books And Records Tax Claims	Disallow and Expunge	
State of New Jersey	Peter C Harvey Attorney General of New Jersey Richard J Hughes Complex PO Box 106 Trenton, NJ 08625-0106	2/20/2007	16546	\$1,158,884.07	Untimely Books And Records Tax Claims	Disallow and Expunge	
State of Wisconsin Department of Revenue	PO Box 8901 Madison, WI 53708-8901	7/2/2007	16620	\$4,528.25	Untimely Books And Records Tax Claims	Disallow and Expunge	
State of Wisconsin Department of Revenue	Attn James Polkowski 2135 Rimrock Rd Madison, WI 53713	7/2/2007	16620	\$4,528.25	Untimely Books And Records Tax Claims	Disallow and Expunge	

Delphi Corporation

Twentieth Omnibus Claims Objection

Exhibit D Service List

1	2	3	4	5	6	7	8
Name		Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Leed Steel Company	228 Sawyer Ave Tonawanda, NY 14150	3/6/2007	16566	\$1,453.62	Untimely Claim	Disallow and Expunge	

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicated And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (the "Twentieth Omnibus Claims Objection"), dated August 24, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twentieth Omnibus Claims Objection is set for hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON SEPTEMBER 20, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twentieth Omnibus Claims Objection identifies thirteen different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities and dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

The Claim identified as having a Basis For Objection of "Untimely Claim" is a Claim that was not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined (a) are overstated and/or (b) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Consensually Modified And Reduced Tort Claims" are those Claims asserting certain tort liabilities that the Debtors have determined (a) are overstated and/or unliquidated and/or (b) were filed against the wrong Debtor.

Claims identified as having a Basis For Objection of "Lift Stay" are those Claims that were settled pursuant to the Order Approving Procedures For Modifying Automatic Stay Under 11 U.S.C. § 362 To Allow For (I) Liquidating And Settling And/Or (II) Mediating Of Certain Prepetition Litigation Claims (Docket No. 4366).

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number
3	4	5	6	7	8

If you wish to view the complete exhibits to the Twentieth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twentieth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twentieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on September 20, 2007. Your Response, if any, to the Twentieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twentieth Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the September 27, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the

Debtors have requested that the Court conduct a final hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
August 24, 2007

EXHIBIT G

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Aavid Thermalloy LLC	1 Eagle Sq Ste 509 Concord, NH 03301	7/21/2006	10118	\$194,813.34	Claims Subject To Modification	05-44640	\$193,811.34	General Unsecured
ADT Security Services	ADT Security Services 14200 E Exposition Ave Aurora, CO 80012	6/9/2006	7702	\$41,500.23	Claims Subject To Modification	05-44640	\$20,269.57	General Unsecured
Airgas Southwest Inc	Attn D Boyle Airgas Inc 259 N Radnor Chester Road Suite 100 Radnor, PA 19087	7/31/2006	14277	\$88,154.71	Claims Subject To Modification	05-44640	\$82,016.97	General Unsecured
American Messaging	Formerly SBC Paging 32255 Northwestern Hwy Ste 143 Farmington Hills, MI 48334	4/10/2006	2593	\$92,815.91	Claims Subject To Modification	05-44640	\$84,526.00	General Unsecured
Amphenol Corp Amphenol RF	Amphenol RF 4 Old Newton Rd Danbury, CT 06810	7/25/2006	10716	\$693,692.38	Claims Subject To Modification	05-44624	\$687,494.02	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/12/2006	7837	\$152,445.85	Claims Subject To Modification	05-44567	\$143,532.08	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/26/2006	8533	\$63,793.42	Claims Subject To Modification	05-44640	\$54,428.10	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq As assignee of Mooney General Paper Co 535 Madison Ave 15th Fl New York, NY 10022	7/20/2006	10058	\$13,388.20	Claims Subject To Modification	05-44640	\$10,022.40	General Unsecured
B and T Express	9039 W Kelly Rd Lake City, MI 49651	7/5/2006	8967	\$441.26	Claims Subject To Modification	05-44640	\$302.90	General Unsecured
Bailey Mfg Co Llc	10987 Bennett State Rd Forestville, NY 14062	7/27/2006	11459	\$156,246.02	Claims Subject To Modification	05-44640	\$156,246.02	General Unsecured
Balzers Inc	2511 Technology Dr Ste 114 Elgin, IL 60123	12/30/2005	1415	\$6,421.37	Claims Subject To Modification	05-44481	\$4,805.65	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/18/2006	9771	\$977,354.65	Claims Subject To Modification	05-44640	\$713,175.52	General Unsecured
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/18/2006	9772	\$72,034.20	Claims Subject To Modification	05-44640	\$72,025.32	General Unsecured
Brown & Sharpe Inc	K McBride Brown & Sharpe Mfg Cp 200 Frenchtown Rd North Kingstown, RI 02852	7/19/2006	9881	\$54,725.45	Claims Subject To Modification	05-44640	\$54,725.45	General Unsecured
Cambron Engineering Inc	3800 Wilder Rd Bay City, MI 48706	3/27/2006	2404	\$24,380.00	Claims Subject To Modification	05-44640	\$23,358.00	General Unsecured
Canon Business Solutions East	Canon Business Solutions East 1250 Valley Brook Ave Lyndhurst, NJ 07071	1/26/2006	1673	\$7,962.38	Claims Subject To Modification	05-44618	\$7,962.38	General Unsecured
Cellco Partnership	Cellco Partnership One Verizon Wy VC52S 243 Basking Ridge, NJ 07920	6/2/2006	7365	\$24,747.08	Claims Subject To Modification	05-44640	\$24,747.08	General Unsecured
Central Freight Lines Inc	Central Freight Lines Inc PO Box 2638 Waco, TX 76702-2638	12/2/2005	972	\$13,629.56	Claims Subject To Modification	05-44640	\$13,629.56	General Unsecured
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/2006	5087	\$31,423.21	Claims Subject To Modification	05-44640	\$10,761.88	General Unsecured
City of Columbus	Division of Water 910 Dublin Rd Columbus, OH 43215	6/19/2006	8237	\$20,906.18	Claims Subject To Modification	05-44640	\$20,906.18	General Unsecured
City of Rochester	Suzanne C Sutura Department of Law 30 Church Street Rochester, NY 14614	3/13/2006	2268	\$20,941.97	Claims Subject To Modification	05-44640	\$19,334.43	General Unsecured
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/19/2006	9950	\$131,873.52	Claims Subject To Modification	05-44640	\$47,252.75	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Contrarian Funds LLC as Assignee of Capstan Atlantic	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/2/2006	7374	\$595,983.31	Claims Subject To Modification	05-44640	\$530,803.34	General Unsecured
Coyote Industrial Hardware Inc	3012 Production Court Dayton, OH 45414	6/20/2006	8243	\$5,080.10	Claims Subject To Modification	05-44640	\$5,080.10	General Unsecured
Deco Automotive a division of Magna International Inc	Schafer and Weiner PLLC 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/2006	13458	\$74,664.00	Claims Subject To Modification	05-44640	\$74,664.00	General Unsecured
Duke Energy Corporation	Duke Energy Corporation PO Box 1244 Charlotte, NC 28201-1244	11/7/2005	418	\$4,411.20	Claims Subject To Modification	05-44539	\$4,411.20	General Unsecured
El Paso Electric Co	Attn Josie Langford 100 N Stanton El Paso, TX 79901	7/31/2006	14400	\$95,539.00	Claims Subject To Modification	05-44640	\$55,463.35	General Unsecured
Exxonmobil Oil Corporation	Attn Andria Goguen ExxonMobil Business Support Center 120 McDonald St St John, NB E2J 1M5 Canada	6/1/2006	7247	\$192,937.77	Claims Subject To Modification	05-44640	\$7,352.96	General Unsecured
FCI Automotive Deutschland GMBH	Keith J Cunningham Esq Pierce Atwood LLP One Monument Sq Portland, ME 04101-1110	7/31/2006	14126	\$376,357.61	Claims Subject To Modification	05-44640	\$148,675.44	General Unsecured
FCI Automotive France SA	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/2006	14129	\$15,945.87	Claims Subject To Modification	05-44640	\$1,981.36	General Unsecured
FCI Italia SPA	Keith J Cunningham Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/2006	14127	\$361.40	Claims Subject To Modification	05-44640	\$104.51	General Unsecured
Ferguson Enterprises Inc	12500 Jefferson Ave Newport News, VA 23602-4314	7/24/2006	10349	\$10,310.02	Claims Subject To Modification	05-44640	\$10,310.02	General Unsecured
Flambeau Inc	801 Lynn Ave Baraboo, WI 53913	7/28/2006	12212	\$800,348.45	Claims Subject To Modification	05-44640	\$475,334.73	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Fujitsu Ten Corp Of America	Shig Onimura 47800 Halyard Dr Plymouth, MI 48170	3/22/2006	2377	\$5,504,674.99	Claims Subject To Modification	05-44640	\$5,203,385.28	General Unsecured
Future Die Cast & Engineering Inc	14100 Rocco Ct Shelby Township, MI 48315	5/16/2006	5982	\$5,309.70	Claims Subject To Modification	05-44640	\$5,106.30	General Unsecured
GE Consumer & Industrial f k a GE Lighting	Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/2006	10191	\$7,020.00	Claims Subject To Modification	05-44640	\$3,680.00	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	5/16/2006	5967	\$221,190.88	Claims Subject To Modification	05-44640	\$188,028.67	General Unsecured
Hain Capital Investors LLC	Attn Ganna Liberchuk 301 Route 17 6th Fl Rutherford, NJ 07070	2/17/2006	2058	\$49,978.89	Claims Subject To Modification	05-44567	\$49,126.02	General Unsecured
Harrington Industrial Pla	Jeff 3440 Pk Davis Cir Indianapolis, IN 46236	5/11/2006	5618	\$2,724.00	Claims Subject To Modification	05-44640	\$2,724.00	General Unsecured
Henry Troemner LLC	201 Wolf Dr PO Box 87 Thorofare, NJ 08086-0087	11/7/2005	394	\$323.24	Claims Subject To Modification	05-44640	\$262.47	General Unsecured
Hewlett Packard Financial Services Company fka Compaq Financial Services Corporation	Attn Americas Recovery Leader 420 Mountain Ave Murray Hill, NJ 07974-0006	7/26/2006	10683	\$953,280.40	Claims Subject To Modification	05-44640	\$166,642.02	General Unsecured
Honeywell International S & C	Deb Mains 1140 W Warner Rd Bldg 1233 M Tempe, AZ 85284	7/31/2006	14110	\$389,977.54	Claims Subject To Modification	05-44640	\$378,251.23	General Unsecured
Infineon Technologies North America Corp	Arlene N Gelman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/28/2006	11968	\$6,491,471.33	Claims Subject To Modification	05-44640	\$6,333,628.25	General Unsecured
IR Epi Services Inc	Richard Brunette and Theresa Wardle Sheppard Mullin Richter & Hampton LLP 333 S Hope St 48th floor Los Angeles, CA 90071	7/31/2006	14236	\$588,927.08	Claims Subject To Modification	05-44640	\$488,834.60	General Unsecured

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Delphi Corporation

Twentieth Omnibus Claims Objection

Exhibit E (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
JB Hunt Transportation Inc	Attn Shelly Allen PO Box 130 Lowell, AR 72745	7/26/2006	11040	\$4,224.00	Claims Subject To Modification	05-44640	\$4,224.00	General Unsecured
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	6/1/2006	7325	\$388,310.09	Claims Subject To Modification	05-44640	\$363,079.29	General Unsecured
KAC Holdings Inc dba Kester	Terry G Clark Kester 515 E Touhy Ave Des Plaines, IL 60018	7/31/2006	15567	\$151,311.95	Claims Subject To Modification	05-44640	\$151,311.95	General Unsecured
Kaumagraph Flint Corporation	Attn Carrie Joseph 4705 Industrial Dr Millington, MI 48746	11/17/2005	642	\$1,703,785.68	Claims Subject To Modification	05-44640	\$1,655,726.96	General Unsecured
KEMET Electronics Corporation	Attn Treasurer PO Box 5928 Greenville, SC 29606	7/28/2006	12210	\$34,446.55	Claims Subject To Modification	05-44567	\$27,677.75	General Unsecured
KEMET Electronics Corporation	Attn Treasurer PO Box 5928 Greenville, SC 29606	7/28/2006	12211	\$881,156.41	Claims Subject To Modification	05-44640	\$794,243.23	General Unsecured
Kiemle Hankins Co The	Kiemle Hankins Service Co 94 H St Ampoint Perrysburg, OH 43551	5/10/2006	5587	\$34,297.45	Claims Subject To Modification	05-44640	\$31,497.45	General Unsecured
Kimball Midwest	PO Box 2470 Columbus, OH 43216-2470	5/5/2006	4919	\$46,119.52	Claims Subject To Modification	05-44640	\$36,280.18	General Unsecured
Kramer Air Tool Sales & Servic	23149 Commerce Dr Farmington Hills, MI 48335	5/1/2006	4021	\$18,228.18	Claims Subject To Modification	05-44640	\$17,033.73	General Unsecured
Leoni Cable Inc Eft	Arent Fox PLCC Eberhard Rohm & Heike M Vogel 1675 Broadway New York, NY 10019	7/31/2006	13752	\$80,134.04	Claims Subject To Modification	05-44640	\$32,880.09	General Unsecured
Leoni Cable Inc Eft	Leoni Cable Inc 226 Main St Ste A Rochester, MI 48307	7/31/2006	13752	\$80,134.04	Claims Subject To Modification	05-44640	\$32,880.09	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Linde Gas Llc	PO Box 94737 Cleveland, OH 44101-4737	3/14/2006	2289	\$34,239.45	Claims Subject To Modification	05-44640	\$34,239.45	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	11/15/2005	579	\$78,355.00	Claims Subject To Modification	05-44640	\$65,511.00	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	5/16/2006	5988	\$223,768.64	Claims Subject To Modification	05-44640	\$215,256.38	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	12/28/2006	16469	\$48,533.56	Claims Subject To Modification	05-44640	\$39,769.63	General Unsecured
Madison Investment Trust Series 38	Madison Investment Trust Series 38 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/1/2006	4001	\$7,480.00	Claims Subject To Modification	05-44640	\$7,480.00	General Unsecured
Madison Investment Trust Series 38	Madison Investment Trust Series 38 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/1/2006	4011	\$30,350.37	Claims Subject To Modification	05-44640	\$22,815.18	General Unsecured
Mc Machinery mitsubishi	Rod Fowler 1500 Michael Dr Wooddale, IL 60191	5/22/2006	6620	\$21,950.17	Claims Subject To Modification	05-44481	\$5,132.89	General Unsecured
Motorola Inc	Teresa Trager Credit 1307 E Algonquin Rd SWA2 Schaumburg, IL 60196-1078	12/9/2005	1157	\$18,679.06	Claims Subject To Modification	05-44640	\$763.98	General Unsecured
Northeast Verizon Wireless	AFNI Verizon Wireless 404 Brock Dr Bloomington, IL 61701	2/21/2006	2088	\$723,848.28	Claims Subject To Modification	05-44640	\$712,745.23	General Unsecured
PEI Genesis Inc	c o Joshua T Klein Esquire Fox Rothschild LLP 2000 Market St 10th Fl Philadelphia, PA 19103	3/2/2006	2171	\$82,080.57	Claims Subject To Modification	05-44640	\$77,632.72	General Unsecured
Plastomer Corp	PO Box 67000 Dept 15601 Detroit, MI 48267-0156	5/16/2006	5988	\$223,768.64	Claims Subject To Modification	05-44567	\$810.00	General Unsecured
Pontiac Coil Inc	5800 Moody Dr Clarkston, MI 48348-4768	5/9/2006	5388	\$157,798.33	Claims Subject To Modification	05-44640	\$150,958.83	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Pryce Automotive Inc	51 Apple Blossom Blvd Bowmanville, ON L1C 4L9 Canada	7/28/2006	12398	\$349,265.13	Claims Subject To Modification	05-44640	\$280,659.46	General Unsecured
Quality Distribution Inc	3802 Corporex Pk Dr Tampa, FL 33619	5/22/2006	6480	\$115,460.08	Claims Subject To Modification	05-44640	\$54,304.10	General Unsecured
Quality Inspection & Containment Co Inc	Attn Jim Middleton PO Box 66 Dayton, OH 45409	7/11/2006	9305	\$84,319.48	Claims Subject To Modification	05-44640	\$81,520.23	General Unsecured
Rader Fishman & Graver PLLC	39533 Woodward Ave Ste 140 Bloomfield Hills, MI 48304	7/27/2006	11623	\$54,921.81	Claims Subject To Modification	05-44554	\$54,921.81	General Unsecured
Relational Funding Corporation	3701 Algonquin Rd Ste 600 Rolling Meadows, IL 60008	10/2/2006	16347	\$26,769.62	Claims Subject To Modification	05-44640	\$10,585.92	General Unsecured
Renaissance Capital Alliance L	2005 W Hamlin Rd Ste 200 Rochester Hills, MI 48309	7/27/2006	11572	\$6,971.97	Claims Subject To Modification	05-44481	\$6,969.97	General Unsecured
Rotoform a Division of Magna Power Train Inc	Schafer and Weiner PLLC 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/2006	13456	\$42,130.53	Claims Subject To Modification	05-44640	\$42,130.53	General Unsecured
Shippers International	Shippers International 3750 Stewarts Ln Nashville, TN 37218	11/16/2005	604	\$37,280.00	Claims Subject To Modification	05-44640	\$36,950.00	General Unsecured
Siemens Aktiengesellschaft	Charles P Schulman 10 South Wacker Drive 40th FL Chicago, IL 60606	5/1/2006	3657	\$17,579.52	Claims Subject To Modification	05-44640	\$4,753.03	General Unsecured
Sierra Liquidity Fund LLC Assignee AGE Industries Inc Assignor	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	7/31/2006	14672	\$10,328.69	Claims Subject To Modification	05-44640	\$7,110.72	General Unsecured
Sierra Liquidity Fund LLC Assignee Inspex Inc Assignor	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	8/9/2006	15973	\$31,262.85	Claims Subject To Modification	05-44640	\$31,262.85	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Southeastern Freight Lines	PO Box 1691 Columbia, SC 29202	11/7/2005	417	\$4,491.96	Claims Subject To Modification	05-44640	\$4,491.96	General Unsecured
Southwest Research Institute	Po Drawer 28510 San Antonio, TX 78228-8400	7/28/2006	12108	\$27,271.67	Claims Subject To Modification	05-44640	\$21,639.49	General Unsecured
SPCP Group LLC as assignee of Energy Conversion Systems Company	Attn Brian Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/2006	14135	\$1,424,133.17	Claims Subject To Modification	05-44640	\$0.00	General Unsecured
Special Situations Investing Group Inc	Attn Al Dombrowski c o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	7/31/2006	14135	\$1,424,133.17	Claims Subject To Modification	05-44640	\$847,336.13	General Unsecured
T & L Automatics Inc	770 Emerson St Rochester, NY 14613	7/27/2006	11259	\$814,710.90	Claims Subject To Modification	05-44640	\$364,710.90	General Unsecured
Teknor Apex Company	505 Central Ave Pawtucket, RI 02861	6/5/2006	7443	\$108,297.25	Claims Subject To Modification	05-44640	\$94,466.13	General Unsecured
Texas Instruments Incorporated	Joseph J Wielebinski Esq Munsch Hardt Kopf & Harr PC 500 N Akard St Suite 3800 Dallas, TX 75201-6659	7/31/2006	15378	\$996,729.62	Claims Subject To Modification	05-44640	\$345,112.09	General Unsecured
Thermo Electron North America	Thermo Electron 1400 Northpointe Pkwy Ste10 West Palm Beach, FL 33407	8/9/2006	16120	\$45,212.36	Claims Subject To Modification	05-44640	\$28,732.97	General Unsecured
Trucks for You Inc	Trucks for You Inc PO Box AH Muskogee, OK 74402	11/9/2005	462	\$4,836.00	Claims Subject To Modification	05-44640	\$4,836.00	General Unsecured
United Telephone Company of Ohio	PO Box 7971 Shawnee Mission, KS 66207-0971	5/22/2006	6407	\$289,254.87	Claims Subject To Modification	05-44640	\$119,526.48	General Unsecured
VA Medical Center	Agt Cshr 04C 1055 Clermont St Denver, CO 80220	7/24/2006	10561	\$8,456.58	Claims Subject To Modification	05-44640	\$8,456.58	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Viasystems	Attn R Shenberger 1915 Trolley Rd York, PA 17408	7/28/2006	12385	\$125,315.71	Claims Subject To Modification	05-44567	\$122,708.51	General Unsecured
X Ray Industries Inc	Xri Testing 1961 Thunderbird St Troy, MI 48084-5467	6/26/2006	8534	\$5,945.45	Claims Subject To Modification	05-44640	\$4,611.86	General Unsecured
Xpedx	Fmly Resourcenet Intl reid Pap 28401 Schoolcraft Rd Ste 400 Livonia, MI 48150-2238	7/25/2006	10592	\$4,612.09	Claims Subject To Modification	05-44640	\$1,471.45	General Unsecured
Xpedx	Xpedx 4140 E Paris SE Grand Rapids, MI 49512	7/25/2006	10592	\$4,612.09	Claims Subject To Modification	05-44640	\$1,471.45	General Unsecured
Yount Loretta obo Tina L Cooley a Minor	Kenneth J Ignozzi Esq Dyer Garofalo Mann & Schultz 131 North Ludlow St Ste 1400 Dayton, OH 45402	7/24/2006	10408	\$1,000.00	Claims Subject To Modification	05-44640	\$1,000.00	General Unsecured

Delphi Corporation
Twentieth Omnibus Claims Objection
Exhibit F Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
New York State Department of Taxation and Finance	Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	7/18/2006	9709	\$1,541.53	Tax Claims Subject To Modification	05-44623	\$1,541.53	General Unsecured
New York State Department of Taxation and Finance	Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	7/11/2006	9824	\$20,112,352.05	Tax Claims Subject To Modification	05-44640	\$7,800,000.00	Priority
Ohio Department of Taxation	Rebecca L Daum 30 E Broad St Columbus, OH 43215	1/13/2006	1532	\$36,026,477.41	Tax Claims Subject To Modification	05-44481	\$3,532,000.00	Priority
State of Michigan Department of Treasury	Attn Peggy A Housner Assistant Attorney General Cadillac Place 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	3/27/2006	2420	\$10,790,199.00	Tax Claims Subject To Modification	05-44640	\$2,892,800.00	General Unsecured
State of Michigan Department of Treasury	Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	3/27/2006	2420	\$10,790,199.00	Tax Claims Subject To Modification	05-44640	\$2,892,800.00	General Unsecured
State of Michigan Department of Treasury	Attn Peggy A Housner Assistant Attorney General Cadillac Place 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	3/27/2006	2422	\$6,386,401.82	Tax Claims Subject To Modification	05-44640	\$0.00	General Unsecured
State of Michigan Department of Treasury	Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	3/27/2006	2422	\$6,386,401.82	Tax Claims Subject To Modification	05-44640	\$0.00	General Unsecured
State of Michigan Department of Treasury	Peggy A Housner Assistant Attorney General Cadillac PI 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	5/2/2006	4536	\$20,048.53	Tax Claims Subject To Modification	05-44632	\$0.00	General Unsecured
State of Michigan Department of Treasury	Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	5/2/2006	4536	\$20,048.53	Tax Claims Subject To Modification	05-44632	\$0.00	General Unsecured
State of Michigan Department of Treasury	Peggy A Housner Assistant Attorney General Cadillac PI 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	5/12/2006	5761	\$1,250,306.00	Tax Claims Subject To Modification	05-44554	\$0.00	General Unsecured
State of Michigan Department of Treasury	Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	5/12/2006	5761	\$1,250,306.00	Tax Claims Subject To Modification	05-44554	\$0.00	General Unsecured

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Delphi Corporation

Twentieth Omnibus Claims Objection

Exhibit F Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
State of Michigan Department of Treasury	Peggy A Housner Assistant Attorney General Cadillac PI 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	5/12/2006	5762	\$1,276,165.80	Tax Claims Subject To Modification	05-44554	\$0.00	General Unsecured
State of Michigan Department of Treasury	Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	5/12/2006	5762	\$1,276,165.80	Tax Claims Subject To Modification	05-44554	\$0.00	General Unsecured
State of Michigan Department of Treasury	Peggy A Housner Assistant Attorney General Cadillac PI 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	5/19/2006	6354	\$666,927.27	Tax Claims Subject To Modification	05-44481	\$0.00	General Unsecured
State of Michigan Department of Treasury	Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	5/19/2006	6354	\$666,927.27	Tax Claims Subject To Modification	05-44481	\$0.00	General Unsecured
State of Michigan Department of Treasury	Peggy A Housner Assistant Attorney General Cadillac PI 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	5/19/2006	6383	\$248,083.00	Tax Claims Subject To Modification	05-44481	\$0.00	General Unsecured
State of Michigan Department of Treasury	Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	5/19/2006	6383	\$248,083.00	Tax Claims Subject To Modification	05-44481	\$0.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Bruce C Wheeler	Marc C Panepinto C O Morriscantorlukasikdolce &panepinto 1000 Liberty Building 420 Main St Bufflao, NY 14202	7/24/2006	10488	\$200,000.00	Consensually Modified And Reduced Tort Claims	05-44640	\$60,000.00	General Unsecured
Manns Debra A	c/o Morris Cantor Lukasi Frank J Dolce 1000 Liberty Bldg 420 Main St Buffalo, NY 14202	5/8/2006	5070	\$0.00	Consensually Modified And Reduced Tort Claims	05-44640	\$45,000.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Baldwin Sandra L	Alen J Counard Pc 2320 West Jefferson Trenton, MI 48183	5/26/2006	6909	\$0.00	Lift Stay	05-44481	\$45,000.00	General Unsecured
Jennifer T Asherbranner and Ronald R Asherbranner	co Travis W Hardwick Esq PO Box 968 Decatur, AL 35602	11/9/2005	465	\$100,000.00	Lift Stay	05-44640	\$225,000.00	General Unsecured
Kelly R Groce & Kelly D Groce	Kelly R Groce & Kelly D Groce Stewart & Stewart 931 S Rangeline Rd Carmel, IN 46032	5/22/2006	6603	\$93,000.00	Lift Stay	05-44481	\$35,000.00	General Unsecured

EXHIBIT H

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicated And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (the "Twentieth Omnibus Claims Objection"), dated August 24, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twentieth Omnibus Claims Objection is set for hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON SEPTEMBER 20, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twentieth Omnibus Claims Objection identifies thirteen different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities and dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

The Claim identified as having a Basis For Objection of "Untimely Claim" is a Claim that was not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined (a) are overstated and/or (b) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Consensually Modified And Reduced Tort Claims" are those Claims asserting certain tort liabilities that the Debtors have determined (a) are overstated and/or unliquidated and/or (b) were filed against the wrong Debtor.

Claims identified as having a Basis For Objection of "Lift Stay" are those Claims that were settled pursuant to the Order Approving Procedures For Modifying Automatic Stay Under 11 U.S.C. § 362 To Allow For (I) Liquidating And Settling And/Or (II) Mediating Of Certain Prepetition Litigation Claims (Docket No. 4366).

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9

If you wish to view the complete exhibits to the Twentieth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twentieth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twentieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on September 20, 2007. Your Response, if any, to the Twentieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twentieth Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the September 27, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
August 24, 2007

EXHIBIT I

Delphi Corporation
 Twentieth Omnibus Claims Objection
 Exhibit E Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
Dun & Bradstreet	c o Receivable Management Services RMS PO Box 5126 Timonium, MD 21094	7/31/2006	15664	\$103,442.63	Claims Subject To Modification	05-44481	\$0.00	General Unsecured	05-44640	\$51,355.42	General Unsecured
Equistar Chemicals Lp	Attn J Donald Hamilton Credit Services 1221 Mc Kinney Ste 1500 Houston, TX 77010	7/25/2006	10718	\$958,965.92	Claims Subject To Modification	05-44481	\$0.00	General Unsecured	05-44640	\$450,000.00	General Unsecured
FCI Canada Inc	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/2006	14125	\$76,964.21	Claims Subject To Modification	05-44567	\$2,000.00	General Unsecured	05-44640	\$62,568.00	General Unsecured
FCI Electronics Mexido S de RL de CV	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/2006	14128	\$294,001.77	Claims Subject To Modification	05-44567	\$7,920.00	General Unsecured	05-44640	\$171,887.77	General Unsecured
FCI USA Inc	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/2006	14130	\$407,299.95	Claims Subject To Modification	05-44567	\$183.00	General Unsecured	05-44640	\$252,192.95	General Unsecured
Fluke Corporation	Attn Barbara Koerber MS 258C PO Box 9090 Everett, WA 98206-9090	11/18/2005	666	\$20,756.67	Claims Subject To Modification	05-44640	\$19,607.67	General Unsecured	05-44482	\$183.00	General Unsecured
Hewlett Packard Company	Attn K Higman 2125 E Katella Ave Ste 400 Anaheim, CA 92806	7/11/2006	9352	\$4,948,005.65	Claims Subject To Modification	05-44481	\$4,887,190.95	General Unsecured	05-44482	\$290.64	General Unsecured
Pacific Rim Capital Inc	15 Enterprise Ste 400 Aliso Viejo, CA 92656	7/25/2006	10901	\$9,608.75	Claims Subject To Modification	05-44481	\$0.00	General Unsecured	05-44640	\$939.59	General Unsecured
Pacific Rim Capital Inc	15 Enterprise Ste 400 Aliso Viejo, CA 92656	7/25/2006	10902	\$54,470.00	Claims Subject To Modification	05-44481	\$0.00	General Unsecured	05-44640	\$2,991.58	General Unsecured
Pacific Rim Capital Inc	15 Enterprise Ste 400 Aliso Viejo, CA 92656	7/25/2006	10903	\$121,353.00	Claims Subject To Modification	05-44481	\$0.00	General Unsecured	05-44640	\$3,892.57	General Unsecured
Pacific Rim Capital Inc	15 Enterprise Ste 400 Aliso Viejo, CA 92656	7/25/2006	10904	\$96,981.00	Claims Subject To Modification	05-44481	\$0.00	General Unsecured	05-44640	\$8,359.96	General Unsecured
Riverside Claims LLC as assignee for Product Action International LLC	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/2006	8875	\$505,106.24	Claims Subject To Modification	05-44640	\$155,808.94	General Unsecured	05-44567	\$12,415.13	General Unsecured
Saint Gobain Performance	Saint Gobain Performance Plastics Corp 1199 S Chillicothe Rd Aurora, OH 44202	7/28/2006	12030	\$40,444.54	Claims Subject To Modification	05-44624	\$3,908.96	General Unsecured	05-44640	\$27,493.38	General Unsecured

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Delphi Corporation
 Twentieth Omnibus Claims Objection
 Exhibit E Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
Ticona Llc	Ticona Fortron 8040 Dixie Hwy Florence, KY 41042-2904	7/31/2006	13420	\$759,698.01	Claims Subject To Modification	05-44567	\$33,088.73	General Unsecured	05-44640	\$726,609.28	General Unsecured

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
AB Automotive Electronics Ltd	David M Schilli Robinson Bradshaw & Hinson PA 101 N Tryon St Ste 1900 Charlotte, NC 28246	7/7/2006	9120	\$160,270.22	Modified Claims Asserting Reclamation	05-44640	\$120,000.00	Priority	05-44640	\$0.00	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	5/26/2006	6943	\$806,779.79	Modified Claims Asserting Reclamation	05-44640	\$58,853.42	Priority	05-44640	\$744,686.97	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/28/2006	8725	\$57,311.51	Modified Claims Asserting Reclamation	05-44640	\$3,491.22	Priority	05-44640	\$47,297.82	General Unsecured
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	4/24/2006	2713	\$6,253,576.29	Modified Claims Asserting Reclamation	05-44640	\$64,270.14	Priority	05-44640	\$6,189,306.15	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	1/11/2007	16479	\$561,083.00	Modified Claims Asserting Reclamation	05-44640	\$101,745.58	Priority	05-44640	\$459,337.42	General Unsecured
Contrarian Funds LLC as assignee of INA USA Corporation	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/2006	12686	\$2,466,373.54	Modified Claims Asserting Reclamation	05-44640	\$265,875.25	Priority	05-44640	\$2,053,421.12	General Unsecured
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/20/2006	9993	\$1,094,656.41	Modified Claims Asserting Reclamation	05-44640	\$57,468.93	Priority	05-44640	\$820,843.69	General Unsecured
Fujitsu Components America Inc	Attn Accounting Manager 250 E Caribbean Dr Sunnyvale, CA 94086	7/28/2006	12839	\$492,938.78	Modified Claims Asserting Reclamation	05-44640	\$2,018.40	Priority	05-44640	\$468,203.18	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	11/1/2005	273	\$953,170.47	Modified Claims Asserting Reclamation	05-44640	\$43,198.89	Priority	05-44640	\$901,462.04	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	6/21/2006	8317	\$86,804.08	Modified Claims Asserting Reclamation	05-44539	\$8,234.65	Priority	05-44539	\$73,049.98	General Unsecured
Hitachi Chemical Singapore Pte Ltd fka Hitachi Chemical Asia Pacific Pte Ltd	Attn Menachem O Zelmanovitz Esq co Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178	11/7/2005	416	\$5,415,329.84	Modified Claims Asserting Reclamation	05-44640	\$219,986.79	Priority	05-44640	\$5,195,343.05	General Unsecured
Kostal of America Inc	Ryan D Heilman Esq 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/2006	14403	\$6,240.00	Modified Claims Asserting Reclamation	05-44567	\$1,872.00	Priority	05-44567	\$4,368.00	General Unsecured
Osram Opto Semiconductors Inc	c o Robert L Eisenbach III Cooley Godward LLP 101 California St 5th Fl San Francisco, CA 94111-5800	7/19/2006	9962	\$963,916.70	Modified Claims Asserting Reclamation	05-44640	\$88,989.40	Priority	05-44640	\$874,927.30	General Unsecured
SPCP Group LLC	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/20/2006	9993	\$1,094,656.41	Modified Claims Asserting Reclamation	05-44640	\$0.00	Priority	05-44640	\$157,480.29	General Unsecured

Delphi Corporation
 Twentieth Omnibus Claims Objection
 Exhibit G (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Claim Date Filed	Asserted Claim Number	Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/2006	14479	\$609,554.90	Modified Claims Asserting Reclamation	05-44640	\$222.80	Priority	05-44640	\$567,396.36	General Unsecured
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/5/2006	9037	\$1,676,212.31	Modified Claims Asserting Reclamation	05-44640	\$0.00	Priority	05-44640	\$0.00	General Unsecured
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/7/2006	9120	\$160,270.22	Modified Claims Asserting Reclamation	05-44640	\$0.00	Priority	05-44640	\$17,982.34	General Unsecured
TT Electronics OPTEK Technology	David M Schilli Robinson Bradshaw & Hinson P A 101 N Tryon St Ste 1900 Charlotte, NC 28246	7/5/2006	9037	\$1,676,212.31	Modified Claims Asserting Reclamation	05-44640	\$5,458.47	Priority	05-44640	\$152,487.03	General Unsecured
United Plastics Group Inc	William Holbrook Director of Finance United Plastics Group Inc 1420 Kensington Rd Ste 209 Oak Brook, IL 60523	7/25/2006	13572	\$46,538.80	Modified Claims Asserting Reclamation	05-44640	\$2,010.69	Priority	05-44640	\$41,502.60	General Unsecured
United Plastics Group Inc	Monika J Machen Sonnenschein Nath & Rosenthal 8000 Sears Tower Chicago, IL 60606	7/25/2006	13572	\$46,538.80	Modified Claims Asserting Reclamation	05-44640	\$2,010.69	Priority	05-44640	\$41,502.60	General Unsecured
Victory Packaging LP	Attn Mr Benjamin Samuels Vice Chairman Victory Packaging LLP 3555 Timmons Land Ste 1440 Houston, TX 77027	7/27/2006	11640	\$10,208,032.27	Modified Claims Asserting Reclamation	05-44640	\$658,509.45	Priority	05-44640	\$3,525,426.66	General Unsecured
Victory Packaging LP	Thompson & Knight LLP Attn Ira L Herman Esq 919 Third Ave 39th Fl New York, NY 10022	7/27/2006	11640	\$10,208,032.27	Modified Claims Asserting Reclamation	05-44640	\$658,509.45	Priority	05-44640	\$3,525,426.66	General Unsecured

EXHIBIT J

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicated And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (the "Twentieth Omnibus Claims Objection"), dated August 24, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twentieth Omnibus Claims Objection is set for hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON SEPTEMBER 20, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twentieth Omnibus Claims Objection identifies thirteen different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities and dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

The Claim identified as having a Basis For Objection of "Untimely Claim" is a Claim that was not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined (a) are overstated and/or (b) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Consensually Modified And Reduced Tort Claims" are those Claims asserting certain tort liabilities that the Debtors have determined (a) are overstated and/or unliquidated and/or (b) were filed against the wrong Debtor.

Claims identified as having a Basis For Objection of "Lift Stay" are those Claims that were settled pursuant to the Order Approving Procedures For Modifying Automatic Stay Under 11 U.S.C. § 362 To Allow For (I) Liquidating And Settling And/Or (II) Mediating Of Certain Prepetition Litigation Claims (Docket No. 4366).

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12

If you wish to view the complete exhibits to the Twentieth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twentieth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twentieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on September 20, 2007. Your Response, if any, to the Twentieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twentieth Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the September 27, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE

CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
August 24, 2007

EXHIBIT K

Delphi Corporation
 Twentieth Omnibus Claims Objection
 Exhibit G (multiple) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor1	Modified Amount1	Modified Nature1	Modified Debtor2	Modified Amount2	Modified Nature2	Modified Debtor3	Modified Amount3	Modified Nature3
Photo Stencil LLC	Lars H Fuller Esq Rothgerber Johnson & Lyons LLP 1200 17th St Ste 3000 Denver, CO 80202-5855	7/31/2006	14102	\$38,399.50	Modified Claims Asserting Reclamation	05-44640	\$5,295.00	Priority	05-44640	\$17,494.48	General Unsecured	05-44567	\$2,600	General Unsecured

EXHIBIT L

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicated And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (the "Twentieth Omnibus Claims Objection"), dated August 24, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twentieth Omnibus Claims Objection is set for hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON SEPTEMBER 20, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twentieth Omnibus Claims Objection identifies thirteen different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities and dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

The Claim identified as having a Basis For Objection of "Untimely Claim" is a Claim that was not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined (a) are overstated and/or (b) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Consensually Modified And Reduced Tort Claims" are those Claims asserting certain tort liabilities that the Debtors have determined (a) are overstated and/or unliquidated and/or (b) were filed against the wrong Debtor.

Claims identified as having a Basis For Objection of "Lift Stay" are those Claims that were settled pursuant to the Order Approving Procedures For Modifying Automatic Stay Under 11 U.S.C. § 362 To Allow For (I) Liquidating And Settling And/Or (II) Mediating Of Certain Prepetition Litigation Claims (Docket No. 4366).

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15

If you wish to view the complete exhibits to the Twentieth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twentieth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twentieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on September 20, 2007. Your Response, if any, to the Twentieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twentieth Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the September 27, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on September 27, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
August 24, 2007